



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Maria Marszewski
DOCKET NO.: 08-23317.001-C-1
PARCEL NO.: 17-32-212-005-0000

The parties of record before the Property Tax Appeal Board are Maria Marszewski, the appellant, by attorney William J. Seitz, of William J. Seitz, Attorney at Law in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 10,249
IMPR.: \$ 84,750
TOTAL: \$ 94,999

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,406 square foot land parcel improved with a 118-year old, two-story, mixed-use building with commercial and residential units. The improvement contains 11,448 square feet of building area comprising a commercial unit on the building's first floor and six apartment units on the second floor.

The appellant's attorney argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted a grid analysis entitled rebuttal for the 2006 tax appeal and referring to the board of review's submitted properties. As to the board's sale properties, the appellant's attorney indicated that a review of the assessment data for the suggested comparables #6 and #7, were classified as 2-12 and property #5 was converted to condominiums. In support of his argument, he prepared a grid analysis of the board's properties reflecting relevant descriptive data, sale data, and assessment data. The properties sale prices indicated a range of assessments from 28.45% to 95.65% of said sale prices. Moreover, assessment data was

submitted for six of the seven board's properties, excluding property #5. The six properties' total assessments ranged from \$5.20 to \$13.13 per square foot of building area. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$94,999. The subject's assessment reflected a market value of \$474,995 or \$41.49 per square foot using the Cook County Ordinance level of assessment for Class 3 property of 24%. As to the subject, the board also submitted copies of the subject's property record cards. In addition, copies of documents from the County Recorder of Deeds Office as well as a warranty deeds and a real estate transfer declaration were submitted.

Moreover, the board of review submitted a memorandum which stated that the subject was conveyed on August 12, 2008 for \$400,000. The Recorder of Deeds document and a copy of a warranty deed and real estate transfer declaration indicated that the subject initially sold on September 20, 2006 for \$475,000 to the appellant. The subject's Illinois Real Estate Transfer Declaration reflects the aforementioned sale price, but also disclosed in lines 6 and 7 that the property would not be the buyer's principal residence and that the property had not been advertised for sale or sold using a real estate agent. Further, on lines 8e and 8h, it was disclosed that the subject property contained "six apartments" and "stores". Furthermore, a copy of a second warranty deed recorded with the county indicated that the appellant, Maria Marszewski, conveyed the subject property on August 12, 2008 to two individuals with the same last name, Edward and Rachel Marszewski.

Lastly, the board of review also submitted CoStar Comps printouts on five properties, which contained mixed-use, retail/storefront/residential buildings. They sold from June, 2000, to May, 2005, for prices that were in an unadjusted range from \$36.49 to \$126.50 per square foot of building area. The buildings ranged in age from 21 to 98 years and in size from 9,504 to 10,164 square feet of building area. The printouts also reflected that sales #1 through #4 did not involve real estate brokers for either party in the reported sale. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review

v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the data, the Board finds that the appellant has not met this burden.

The Board finds that the comparables submitted by the appellant are most similar to the subject in breakdown of commercial/residential units, exterior construction, and/or improvement size or age. In analysis, the Board accorded most weight to these comparables. These comparables ranged in total assessments from \$2.07 to \$13.13 per square foot of building area. The subject's total assessment at \$9.96 per square foot is within the range established by these comparables.

The Board accorded minimal weight to the unadjusted, raw sales data submitted by the board of review. However, the Board finds that the subject's assessment is supported by the subject's initial sale in 2006 as reflected in the documentation submitted by the board of review.

As a result of this analysis, the Board finds that the evidence has not adequately demonstrated that the subject was inequitably assessed by clear and convincing evidence and that a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 19, 2011

Allen Castrovillari

Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.