



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

APPELLANT: Richard Dolejs  
DOCKET NO.: 08-24784.001-R-1 through 08-24784.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Richard Dolejs, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher, Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-24784.001-R-1	18-01-104-005-0000	2,069	186	\$2,255
08-24784.002-R-1	18-01-104-006-0000	4,533	25,612	\$30,145

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is composed of two adjacent parcels improved with a two-story multi-family dwelling of masonry construction containing 4,280 square feet of living area. The building is approximately 86 years old. Features include four apartments, a partial unfinished basement and central air conditioning. The property has 10,779 square feet of land area and is located at 7847 Ogden Avenue, Lyons, Lyons Township, Cook County. The property is classified a class 2-12 and class 2-01 property under the Cook County Real Property Assessment Classification Ordinance (hereafter "Ordinance"). The property has an Ordinance level of assessments of 16% for the 2008 tax year.

The appellant's appeal is based on overvaluation for the 2008 tax year. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 16, 2006 for a price of \$337,500. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction the appellant submitted a copy of the closing statement and the Real Estate Sale Contract reiterating the price of \$337,500. The appellant also provided a copy of a

document with the heading Assessment Ratios 2006 indicating Lyons Township had a median level of assessments for class 2 property of 8.14%. Based on this evidence, the appellant requested in the written brief that the subject's assessment to be reduced to \$27,472 to reflect the purchase price and the application of the 2006 level of assessment for class 2 property in Lyons Township of 8.14%.

The board of review submitted its "Board of Review Notes on Appeal." The subject parcels have a combined total assessment of \$46,936 which reflects a market value of \$488,917 or \$114.23 per square foot of living area, including land, when applying the 2008 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.60% as determined by the Illinois Department of Revenue.

In support of the assessment the board of review submitted information on four equity comparables improved with two-story multi-family dwellings of masonry construction that range in size from 2,266 to 3,226 square feet of living area. The buildings ranged in age from 79 to 85 years old. Each has the same neighborhood code and classification code as the subject property. Features of the comparables include three or four apartments and partial unfinished basements. Three comparables also have a three or four-car garage. These properties have improvement assessments ranging from \$28,477 to \$33,212 or from \$9.72 to \$12.57 per square foot of living area. The subject's multi-family dwelling has an improvement assessment of \$40,148 or \$9.38 per square foot of living area. The board of review also submitted a list of sales which included the sale of the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). When market value is the basis of

the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Although somewhat dated, the Board finds the best evidence of market value to be the purchase of the subject property on January 16, 2006 for a price of \$337,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The Board finds the purchase price reflects a market value below the market value reflected by the subject's assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value as of January 1, 2008. The board of review submitted equity comparables, which did not address the appellant's market value argument. Based on this record the Board finds the subject property had a market value of \$337,500 as of January 1, 2008. Since market value has been determined the 2008 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.60% shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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.



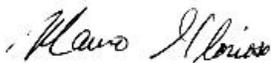
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Chairman



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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: December 20, 2013



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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.