



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

APPELLANT: Boguslaw & Helena Jsanczura  
DOCKET NO.: 08-24794.001-I-1 through 08-24794.002-I-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Boguslaw & Helena Jsanczura, the appellants; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
08-24794.001-I-1	12-21-307-019-0000	9,000	36,776	\$45,776
08-24794.002-I-1	12-21-307-018-0000	9,000	37,939	\$46,939

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels of land comprising 6,120 square feet of land. These parcels are improved with a 49-year old, one-story, masonry, industrial/warehouse building.

The appellants argued: first, that there was unequal treatment in the assessment process of the subject's improvement; and second, that the subject's market value was not accurately reflected in its assessment as the bases of this appeal.

As an ancillary issue, the appellants asserted that the subject's building contains 4,600 square feet of area, while submitting a plat of survey, which was signed and dated April 24, 3003 depicting 4,618.35 square feet of building area. The board of review opined that the subject contained 6,120 square feet of land improvement with a one-story building totaling 8,577 square feet of building area. In support of this assertion, the board of review submitted a copy of subject's property record card. However, this property record card reflected 4,088 square feet of building area.

In support of the equity argument, the appellants submitted descriptive and assessment data for three suggested comparables as well as photographs and property characteristic printouts. The properties are improved with a one-story, masonry building. They range: in land size from 7,700 to 10,628 square feet; in age from 45 to 47 years; in improvement size from 3,914 to 8,826 square feet of building area; and in improvement assessments from \$2.55 to \$8.82 per square foot. The submitted printouts reflect that the appellant's suggested comparables are accorded partial assessments by the assessor's office. The subject's improvement assessment is \$19.75 per square foot of building area based upon 4,600 square feet of area.

In addition, the appellants submitted sales data on the three aforementioned suggested comparables. These properties sold from February, 2003, to April, 2006, for prices that ranged from \$250,000 to \$282,000, or from \$31.95 to \$64.64 per square foot of building area. Based upon this analysis, the appellants 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 \$92,715. This total assessment reflects a market value of \$257,542 with application of the Cook County Ordinance level of assessment for industrial property of 36%.

In support of the subject's market value, raw sales data was submitted for seven properties used as industrial/warehouses. The data from the CoStar Comps service sheets reflect that the research was licensed to the assessor's office, but failed to indicate that there was any verification of the information or sources of data. The properties sold from December, 2003, to May, 2010, in an unadjusted range from \$37.63 to \$78.00 per square foot of building area. The properties contained buildings that ranged: in age from 24 to 49 years; and in building size from 7,000 to 12,364 square feet. The printouts indicate that sales #1 and #4 failed to include any real estate brokers for the parties involved in the transaction. In addition, the printouts indicated that properties #2, #4 and #6 were owner-occupied buildings and not rental properties, as is the subject.

Moreover, the board of review's cover memorandum stated that the data was not intended to be an appraisal or an estimate of value and should not be construed as such. The memorandum indicated that the information provided therein had been collected from various sources that were assumed to be factual and reliable; however, it further indicated that the writer hereto had not verified the information or sources and did not warrant its accuracy. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellants' reiterated their prior arguments while submitted another copy of the subject's plat of survey and assessor database printout for both of the subject's two parcels.

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

As to the ancillary issue, the Board finds that the best evidence of building size was submitted by the appellants resulting in 4,618 square feet of building area.

When overvaluation is claimed the appellant has the burden of proving the value of the property 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); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board concludes that the appellants have not met this burden and that a reduction is not warranted.

The Board finds that the appellants' submitted three suggested comparables which reflected sales prices ranging from \$31.95 to \$64.64 per square foot of building area. The market value accorded the subject by the assessor's office reflects \$55.77 per square foot of building area, using 4,618 square feet of area. This value is within the range established by the appellants' comparables. Therefore, the appellants have failed to demonstrate that the subject's market value is inappropriate.

As to the appellants' second issue, the appellants contend 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 appellants' data, the Board finds that the appellants' have not met this burden.

The Board finds that suggested comparables submitted by the appellants fail to provide total assessment data. The printouts submitted by the appellants state that these properties were accorded partial assessments without further explanation. Further, the Board finds that the submitted data was incomplete; therefore, inhibiting a comparability analysis. In contrast, the appellants submitted assessor database printouts for both of the subject's two parcels.

Therefore, the Board finds that the appellants have not demonstrated that the subject is inequitably assessed and that a reduction in the subject's assessment 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.



Chairman



Member



Member



Member



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: September 21, 2012



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.