



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

APPELLANT: Stephen Kudia  
DOCKET NO.: 08-25001.001-R-1  
PARCEL NO.: 18-03-321-010-0000

The parties of record before the Property Tax Appeal Board are Stephen Kudia, the appellant; 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:** \$6,772  
**IMPR.:** \$46,364  
**TOTAL:** \$53,136

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story dwelling of masonry construction containing 3,272 square feet of living area. The dwelling is approximately 2 years old. Features include a full unfinished basement, central air conditioning, a fireplace and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted comparable sales and recent construction information. The three suggested comparable sales consist of two-story dwellings of masonry or frame and masonry construction that are 42 to 60 years old. The dwellings range in size from 1,073 to 1,700 square feet of living area. The comparables have full unfinished or finished basements, central air conditioning, a fireplace and between one and two and one-half car garages. The comparables sold between April 2009 and May 2009 for prices ranging from \$240,000 to \$265,000 or from \$154.41 to \$246.97 per square foot of living area including land.

On recent construction data and in a letter, the appellant reported he bought two parcels of land in February 2005 for \$300,000 and sold one of them in July 2005 for \$170,000. The appellant erected the subject dwelling on the remaining parcel in 2006 for \$367,747. In support of the construction costs, the appellant submitted a contractor's sworn statement consisting of 3-pages along with a copy of an occupancy permit dated January 28, 2008. The appellant claims the subject parcel should have a value of \$130,000. The appellant also requested the dwelling be assessed based on the average of the three comparables presented of \$33,505. Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$40,277.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$53,136 was disclosed. The subject's assessment reflects an estimated market value of \$553,500 or \$169.16 per square foot of living area including land using Cook County's 2008 three-year median level of assessment for class 2 property of 9.60% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.59(c)(2)).

The board of review submitted a listing of 15 comparable sales in support of the subject's estimated market value. However, detailed information regarding each sale comparable was not disclosed.

The board of review submitted descriptions and assessment information on four comparable properties to demonstrate the subject property is uniformly assessed. The Board finds the board of review's equity comparables did not address the appellant's market value argument. In addition, the Board gave no weight to the market value sales submitted by the board of review because they lacked detail as to comparable characteristics.

In rebuttal, the appellant argued the subject's sale price of \$238,134 in January 2005 as reported by the board of review is incorrect.

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 not warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale of the subject property or comparable sales. (86 Ill.Admin.Code 1910.65(c)). After an analysis of the evidence in the record,

the Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted evidence claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted three suggested comparable sales. The Board finds the comparable sales offered by the appellant are considerably smaller in size than the subject. Nevertheless, the comparables sold between April 2009 and May 2009 for prices ranging from \$240,000 to \$265,000 or from \$154.41 to \$246.97 per square foot of living area including land. The subject's estimated market value of \$553,500 or \$169.16 per square foot of living area including land, as reflected in its assessment, is within the range of the appellant's comparable sales. The Board gives little weight to the subject's 2006 construction costs outlined by the appellant. The actual total cost of \$497,747 or \$152.12 per square foot of living area including land appears to confirm the sale prices several years later in April and May 2009. Therefore, the appellant's recent construction cost data further confirms the subject's 2008 estimated market value.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and that the subject's assessment as established by the board of review is correct and no reduction is 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 M. Louie*

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: July 22, 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.