



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

APPELLANT: Elizabeth Krzywosz
DOCKET NO.: 08-25366.001-R-1
PARCEL NO.: 04-23-107-005-4047

The parties of record before the Property Tax Appeal Board are Elizabeth Krzywosz, 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: \$4,305
IMPR.: \$14,360
TOTAL: \$18,665

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a class 2-99 residential condominium unit of masonry construction containing 1,200 square feet of living area. The building is 6 years old. Features of the condominium include central air conditioning and a 1-car garage on the ground floor.

The appellant's appeal is based on overvaluation. The appellant checked "Recent Sale" on the appeal petition and disclosed the purchase of a condominium on May 19, 2009 in Section IV. However, the sale was not the subject. Therefore this appeal is analyzed as being based on comparable sales. The appellant submitted information on four comparable properties that sold between April and June 2009 for prices ranging from \$215,000 to \$227,500. These properties were nearly identical to the subject being 5-room units with 1-car garages. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$18,665 was disclosed. The subject's assessment reflects an estimated market value of \$194,427 when applying the 2008 three-year median level of assessments for Cook County class 2 property of 9.60% as determined by the Illinois Department of Revenue. In support of the subject's assessment, the board of review presented a condo

analysis based on sales of 37 units in the same complex as the subject that sold from 2005 through 2008. Based on that analysis, the board of review determined a market value for the subject of \$261,825. The board of review also submitted information on five comparable properties that sold in 2008 for prices ranging from \$250,000 to \$375,000. These properties were in the same neighborhood as the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant states that four of the five comparables submitted by the board of review were larger units with 2-car garages. The appellant also submitted information on two additional comparables.

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 argued the subject property is overvalued based on sales of similar properties in the neighborhood. When market value is the basis of the appeal, the value must be proven by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 183, 728 N.E.2d 1256 (2nd Dist. 2000). The Board finds the appellant has failed to overcome this burden.

Initially, the Board finds it cannot consider the two new comparables submitted as evidence by the appellant in rebuttal. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

The Property Tax Appeal Board finds this record shows both parties submitted information on five nearly identical condominium units that sold in 2008 and 2009 for prices ranging from \$215,000 to \$250,000. The subject's assessment reflects an estimated market value of \$194,427 which is less than the sale price of all five of these nearly identical comparable properties. The Board finds the appellant has not proven through a preponderance of the evidence that the subject is overvalued and no reduction in the subject's assessment 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 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: June 24, 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.