



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

APPELLANT: Edward Krystyniak
DOCKET NO.: 08-26030.001-R-1
PARCEL NO.: 27-34-413-012-0000

The parties of record before the Property Tax Appeal Board are Edward Krystyniak, 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: \$8,216
IMPR.: \$19,255
TOTAL: \$27,471

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 5,706 square foot site is improved with an 11-year old, one-story townhouse of frame and masonry construction containing 1,566 square feet of living area with a full unfinished basement, central air conditioning and a two-car garage. The property is located in Tinley Park, Orland Township, Cook County. The property is classified as a class 2-95 individually owned townhome or row house up to 62 years of age under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on four sales comparables. The proximity of these properties to the subject was not disclosed. The comparables were improved with two-story frame and masonry dwellings that range in age from 9 to 18 years old. Dwelling sizes were not reported for the comparables in the grid analysis and the underlying Multiple Listing Service sheets do not disclose the dwelling size, except for comparable #4 which is said to have approximately 2,500 square feet of living area. Three comparables have full basements, two of which are finished

and one of which is a walkout style. Three of the dwellings have central air conditioning, two have a fireplace and each has a two-car garage. The sales occurred from February 2008 to July 2008 for prices ranging from \$207,000 to \$253,000.

The appellant also reported the subject's contract sales price of \$257,374 from July 2004 which was documented with a copy of the Agreement To Purchase Townhome.

Based on this evidence, the appellant requested a reduction in the subject's total assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$27,471 was disclosed. The final assessment of the subject property reflects a market value of approximately \$286,156 including land, using the 2008 three-year median level of assessments for Class 2 property in Cook County of 9.60% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review presented a grid analysis with property characteristic sheets describing four comparable properties located in the same block as the subject property. The data provided was assessment information which is not responsive to the appellant's overvaluation argument. Comparable #1 was described as a one-story frame and masonry dwelling containing 1,566 square feet of living area with a full unfinished basement, central air conditioning, and a two-car garage. This property sold in May 2007 for \$306,500 or \$195.72 per square foot of living area including land.

The board of review also submitted a printout of 20 sales, one of which reflected the sale of the subject property in September 2004 for \$257,374. The other 19 sales were described only by their parcel number and sold between December 1998 and June 2008 for prices ranging from \$196,703 to \$306,500. No other descriptive data was provided for analysis.

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 not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant presented four comparable sales for consideration, but only comparable #4 included dwelling size data indicating the home was about 1,000 square feet larger than the subject which makes this a dissimilar property to the subject. As to appellant's comparables #1 through #3, in the absence of dwelling size data, it is not possible to analyze whether these properties are sufficiently similar to the subject so that they may reflect similar market values to the subject.

The appellant and the board of review both reported the 2004 sale of the subject property for \$257,374 which occurred over three years prior to the assessment date at issue of January 1, 2008. In addition, the board of review presented descriptive data for its comparable #1 which is identical to the subject in age, size, design, exterior construction, foundation and features. This property sold in May 2007, a mere seven months prior to the assessment date of January 1, 2008, for \$306,500. The subject's assessment reflects a market value of approximately \$286,156 using the 2008 three-year median level of assessments for Class 2 property in Cook County of 9.60% as determined by the Illinois Department of Revenue. The Board finds the subject's estimated market value as reflected by its assessment is not excessive in light of the most recent sale of a similar property as shown by board of review comparable #1. After considering the most comparable sale on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

Member

J. R.

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: March 23, 2012

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.