



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

APPELLANT: John & Nicole Tomaszewski
DOCKET NO.: 08-26282.001-R-1
PARCEL NO.: 04-33-202-001-0000

The parties of record before the Property Tax Appeal Board are John & Nicole Tomaszewski, the appellants; 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:

LAND: \$ 10,152
IMPR.: \$ 56,184
TOTAL: \$ 66,336

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,576 square foot parcel improved with a three-year-old, two-story, single-family dwelling of masonry construction containing 3,306 square feet of living area and located in Northfield Township, Cook County. Features of the residence include three and one-half bathrooms, a full-unfinished basement, central air-conditioning, two fireplaces and a three-car attached garage.

The appellant, John Tomaszewski, appeared before the Property Tax Appeal Board arguing the subject's market value is not accurately reflected in its assessment. In support of this claim, the appellant stated that the subject was purchased in September 2008 for a price of \$691,000, the sale was not a transfer between family or related corporations, the property was sold by Realtor, advertised for sale for over four months with a multiple listing service and the seller's mortgage was not assessed. In addition, the appellant submitted a copy of the subject's settlement statement.

At hearing, the appellant testified the subject's sale in September 2008 for \$691,000 was an arm's length transaction and the best indicator of value. The appellant also provided a copy of the assessor's 2010 decision for the subject reflecting a total assessment of \$69,100. Based upon this information, the appellant requested an assessment reflective of a fair market value for the subject of \$691,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final total assessment of \$83,412 was disclosed. The assessment reflects a total market value of \$868,875 for the subject, when the 2008 Illinois Department of Revenue's three-year median level of assessments of 9.60% for Class 2 property, such as the subject, is applied. In support of the assessment, the board submitted property characteristic printouts and descriptive data on four properties suggested as comparable to the subject. The suggested comparables are improved with two-story, one or seven-year-old, single-family dwellings of masonry construction with the same neighborhood code as the subject. The improvements range in size from 3,288 to 3,701 square feet of living area. The comparables contain two and one-half or three and one-half bathrooms, a full-finished or unfinished basement, central air-conditioning, a fireplace and a multi-car attached garage. The improvement assessments range from \$4.05 to \$24.53 per square foot of living area. The board's evidence disclosed that the subject sold in October 2005 for \$1,200,000.

At hearing, the board's representative indicated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted a one-page brief reiterating the appellants' contentions.

After hearing the testimony 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 appellants contend 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, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having considered the evidence presented, the Board finds the appellants have satisfied this burden and a reduction is warranted.

At hearing, the appellant stated the subject was purchased in September 2008 for a price of \$691,000, the sale was not a transfer between family or related corporations, the property was sold by Realtor, advertised for sale for over four months with a multiple listing service and the seller's mortgage was not assessed. The appellant testified the subject's sale in September 2008 was an arm's length transaction and the best indicator of value. In addition, the appellant submitted a copy of the subject's settlement statement.

Consequently, the Board finds the subject's September 2008 sale for \$691,000 to be the best evidence of market value contained in the record. The Board further finds the board of review failed to present any evidence to address the appellant's overvaluation argument other than noting the subject's prior sale.

Therefore, the Board finds that the subject had a market value of \$691,000 as of January 1, 2008. The Board further finds that the 2008 Illinois Department of Revenue's three-year median level of assessments of 9.60% for Class 2 property shall apply and a 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.

Donald 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: 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.