



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

APPELLANT: Stanislaw Sterlinski
DOCKET NO.: 08-27665.001-R-1
PARCEL NO.: 17-06-205-033-0000

The parties of record before the Property Tax Appeal Board are Stanislaw Sterlinski, the appellant(s); 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: \$13,248
IMPR.: \$48,438
TOTAL: \$61,686

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains 2,400 square feet of land, and is improved with two improvements. Improvement #1 is a 115 year old, three-story, masonry building containing three dwelling units and a total of 2,283 square feet of living area. Improvement #1 includes three full baths. Improvement #2 is a 116 year old, one-story, frame dwelling with 410 square feet of living area. The dwelling contains one bath, and a full unfinished basement.

The appellant has raised two issues as the bases for this appeal. First, that the market value of the subject property is not accurately reflected in its assessed value; and second, that there was unequal treatment in the assessment process.

In support of the overvaluation argument, the appellant submitted a Real Estate Contract (the "Contract") stating that the appellant purchased the subject in October 2000 for \$110,000. The Contract was signed by the appellant and Sandra E. Sterlinski on September 30, 2000 as the buyers of the subject.

In support of the equity argument, the appellant submitted information on four comparable properties described as three-story, masonry buildings, which contain one to three units each. The buildings range in age from 123 to 128 years old, and

in size from 1,800 to 2,625 square feet of living area. The comparable buildings have from two and one-half to three baths. Additionally, one of the comparables has air conditioning and a garage. The comparables have improvement assessments ranging from \$12.79 to \$22.36 per square foot of living area. 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 total assessment of \$61,686 was disclosed. The board of review submitted property characteristic sheets for the two improvements on the subject property. The appellant's pleadings state that the improvement assessment for Improvement #1 is \$48,438, or \$21.22 per square foot of living area. However, the board of review's evidence states that Improvement #1's improvement assessment is \$35,460 (equal to \$15.53 per square foot of living area), and that Improvement #2's improvement assessment is \$12,978 (equal to \$31.65 per square foot of living area). The board of review did not submit any comparable properties. 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 appellant's pleadings do not acknowledge that the subject has two improvements, and only asks for a reduction in the improvement assessment of Improvement #1. Therefore, the Board will only address Improvement #1 in this appeal.

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 (3d Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2d 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 evidence shows a reduction is not warranted due to overvaluation.

The Board finds that the sale in October 2000 is too distant in time to be reflective of market conditions in 2008, which is the assessment date at issue in this appeal. Therefore, the Contract was given no weight by the Board, and a reduction based on overvaluation is not warranted.

The appellant also contends 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 assessment data, the Board finds the appellant has not met this burden.

The appellant and the board of review both submitted evidence stating a different improvement assessment for Improvement #1. The appellant stated that Improvement #1's improvement assessment was \$48,438, while the board of review stated that it was \$35,460. The board of review also stated that Improvement #2's improvement assessment was \$12,978. Using the board of review's evidence, the sum of Improvement #1's and Improvement #2's improvement assessment is \$48,438. Therefore, the Board finds that the appellant's pleadings did not accurately break-out the improvement assessments for the two improvements. As such, the correct improvement assessment for Improvement #1 is \$35,460, or \$15.53 per square foot of living area.

The Board finds the comparables submitted by the appellant were similar to Improvement #1 in location, size, style, exterior construction, features, and age. Due to their similarities to Improvement #1, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$12.79 to \$22.36 per square foot of living area. Improvement #1's improvement assessment of \$15.53 per square foot of living area is within the range established by the most similar comparables.

After considering adjustments and the differences in the comparables submitted when compared to the subject improvements, the Board finds Improvement #1's improvement assessment is equitable and 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: April 20, 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.