



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

APPELLANT: Brzakala Stanislaw  
DOCKET NO.: 08-28304.001-R-1  
PARCEL NO.: 04-09-305-011-0000

The parties of record before the Property Tax Appeal Board are Brzakala Stanislaw, 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:** \$ 7,104  
**IMPR.:** \$ 60,556  
**TOTAL:** \$ 67,660

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject consists of a 7,104 square foot parcel of land improved with a one-year old, masonry two-story, single-family dwelling. Features of the dwelling include a full finished basement, air conditioning, a fireplace and a two-car garage.

The appellant, Brzakala Stanislaw, appeared before the Property Tax Appeal Board arguing the subject's fair market value is not accurately reflected in its assessment. At hearing the parties agreed the subject contained 2,432 square foot of living area.

The appellant submitted four sales. The four sales occurred between March 2009 and September 2009 for prices ranging from \$675,000 to \$767,000 or \$172.50 to \$192.86 per square foot of living area, including land. The properties were improved with two-story, brick, single-family dwellings. The properties are five years old, ranging in size from 3,500 to 4,000 square feet of living area. Features include a basement, air conditioning and a fireplace. Based upon this information, the appellant requested a reduction in the subject's assessment

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$67,660 was disclosed. The subject's assessment reflects a total market value of \$704,792 or \$289.80 per square foot of living area using the three-year median level of assessment for Cook County Class 2,

residential property as determined by the Illinois Department of Revenue of 9.60% for 2008. The board of review submitted a total of four comparable sales. The properties were improved with two-story, masonry, single-family dwellings. They ranged: in age from one to three years; in size from 2,512 to 2,659 square feet of living area; and in improvement assessments from \$9.72 to \$29.37 per square foot of living area. The subject's improvement assessment is \$24.90 per square foot of living area. The properties sold from February 2005 to February 2006 for prices ranging from \$400,000 to \$990,000 or \$159.24 to \$372.32 per square foot, including land. As a result of its analysis, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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 Sec. 1910.65(c). Having considered the evidence presented, the Property Tax Appeal Board finds that the evidence indicates a reduction not warranted.

The parties presented sales information on a total of eight suggested comparables. In reviewing the evidence, the PTAB finds the appellant's comparables sales are between March 2009 and September 2009, have significantly larger living area square footage and are without documentation. Therefore, the PTAB gives little weight to the appellant sales comparables. The PTAB finds the board's comparables are most similar to the subject and therefore receive the most weight in the analysis. These properties sold between February 2005 and February 2007 for prices ranging from \$400,000 to \$990,000 or from \$159.24 to \$372.32 per square foot, including land. In comparison, the subject's assessment reflects a value of \$704,792 or \$289.80 per square foot of living area, including land, which is within the range established by the most similar comparables.

Therefore, the Property Tax Appeal Board finds that the subject property had a market value of \$704,792 as of January 1, 2008. Since the market value of the subject has been established, the three-year median level of assessment as established by the Illinois Department of Revenue for Cook County Class 2, residential property of 9.60% shall apply.

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

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*William R. Lerbis*

Member

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: September 23, 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.