



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

APPELLANT: Thomas Lukose  
DOCKET NO.: 08-29747.001-R-1  
PARCEL NO.: 27-35-313-033-0000

The parties of record before the Property Tax Appeal Board are Thomas Lukose, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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:** \$ 6,296  
**IMPR:** \$ 47,688  
**TOTAL:** \$ 53,984

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 9,839 square feet of land that is improved with a four year old, two-story, frame and masonry, single-family dwelling. The subject's improvement size is 4,154 square feet of living area and its total assessment is \$53,984. This assessment yields a fair market value of \$562,333, or \$135.37 per square foot of living area (including land), after applying the 2008 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 9.60%. The appellant, via counsel, argued that the fair market value of the subject property was not accurately reflected in its assessed value as the basis of this appeal.

In support of the market value argument, the appellant submitted evidence showing that the subject sold in July 2005 for \$499,000. This evidence included a recorded trustee's deed. The appellant's pleadings do not provide any information as to whether the sale of the subject was an arm's-length transaction. The Recent Sale Data section of the appellant's petition was silent as to broker involvement, whether the property was advertised for sale, and whether the transfer was between related parties. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$53,984 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as 4,154 square foot, two-story, frame and masonry, single-family dwellings. Additionally, the comparables range in age from three to four years and in improvement assessments from \$11.84 to \$12.21 per square foot of living area. The comparables also have several amenities. The board of review's grid sheet also states that the subject sold in May 2005 for \$499,000, or \$120.10 per square foot of living area, including land; Comparable #1 sold in May 2005 for \$499,979, or \$120.36 per square foot of living area, including land; Comparable #2 sold in July 2006 for \$503,000, or \$121.09 per square foot of living area, including land; Comparable #3 sold in May 2005 for \$508,981, or \$122.53 per square foot of living area, including land; and that Comparable #4 sold in July 2005 for \$511,372, or \$123.10 per square foot of living area, including land. 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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

The Board gives little weight to the appellant's purchase evidence as only a trustee's deed was submitted. Additionally, the pleadings failed to furnish complete information regarding the circumstances of the transaction and whether or not it was arm's-length. As the appellant failed to submit a contract, closing statement or affidavit from the appellant, the Board finds that the subject is not overvalued based on the evidence contained in the record, 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: October 18, 2013

*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.