



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

APPELLANT: Joseph Dudzik
DOCKET NO.: 09-20047.001-R-1
PARCEL NO.: 15-35-406-002-0000

The parties of record before the Property Tax Appeal Board are Joseph Dudzik, the appellant(s); 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: \$ 5,038
IMPR.: \$16,055
TOTAL: \$21,093

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 6,950 square foot parcel of land, improved with a 120 year old, two-story, frame dwelling, containing 1,792 square feet of living area. The dwelling has two baths, a full finished basement, a fireplace, and a two-car garage.

The appellant argued that the fair market value of the subject was not accurately reflected in its assessed value. In support of the market value argument, the appellant submitted an appraisal undertaken by Robert J. Connerty of North East Appraisal Group. The report states that Connerty is a State of Illinois certified residential real estate appraiser. The report also stated that the appraiser personally inspected the subject, and a drawing of the subject was included.

The appraiser stated that the subject has an estimated market value of \$237,000 as of December 31, 2008. The appraisal report utilized the sales comparison approach to estimate the market value of the subject property. The appraisal finds the subject's highest and best use is its present use.

Under the sales comparison approach, the appraisal analyzed the sales of three comparable properties, which are improved with two-story, frame, frame and masonry, or stucco dwellings, ranging

in age from 58 to 95 years old, and in size from 1,215 to 1,900 square feet of living area. The dwellings all have a full basement area. The dwellings have from one and one-half to three baths. Additionally, one property has air conditioning, and two properties have a two-car garage. The comparables sold from April 2008 to December 2008 for prices ranging from \$185,000 to \$328,000, or from \$152.26 to \$182.22 per square foot of living area. The appraiser adjusted each of the comparables for pertinent factors. The appraisal noted that the subject has a history of flooding because it is in a flood zone, and the appraisal made an adjustment in the comparables to take into account this factor. None of the comparables were located in a flood zone. Based on the similarities and differences of the comparables when compared to the subject, the appraiser estimated a value for the subject under the sales comparison approach of \$237,000, or \$134.51 per square foot of living area.

The appraisal also provided information on an additional sale, and three comparable properties currently listed for sale. However, the appraisal made no adjustments to these properties. Based on this evidence, 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 final assessment of \$30,640 was disclosed. The subject's final assessment reflects a fair market value of \$344,270 when the Illinois Department of Revenue 2009 three-year median level of assessment for Class 2 properties of 8.90% is applied. In support of the subject's assessment, the board of review presented descriptions and assessment information on four suggested comparables located within the subject's neighborhood. The properties consist of two-story, frame dwellings, ranging in age from 110 to 127 years old, and in size from 1,648 to 2,179 square feet of living area. The properties have from one and one-half baths to two and one-half baths. All of the dwellings have a full unfinished basement, while three of the comparables have air conditioning and a garage. These comparables have improvement assessments ranging from \$14.38 to \$15.41 per square foot of living space. The board of review did not submit any sales information for these comparables.

In rebuttal, the appellant submitted a letter reaffirming the evidence previously submitted.

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. 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 indicates a reduction is warranted.

In determining the fair market value of the subject property, the Board finds the best evidence to be the appellant's appraisal. The appellant's appraiser utilized sales comparison approach to value in determining the subject's market value. The Board finds this appraisal to be persuasive since the appraiser has experience in appraising, personally inspected the subject property and reviewed the property's history, and used similar properties in the sales comparison approach while providing adjustments that were necessary, including the subject's location in a floodplain and its flooding history. The Board gives little weight to the board of review's comparables as the information provided contained no sales information.

Therefore, the Board finds the subject had a market value of \$237,000 for the 2009 assessment year. Since the market value of this parcel has been established, the Illinois Department of Revenue 2009 three-year median level of assessment for Class 2 properties of 8.90% will apply. In applying this level of assessment to the subject, the total assessed value is \$21,093, while the subject's current total assessed value is above this amount. Therefore, the Board finds that 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

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.