



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

APPELLANT: Cherie Sokolski  
DOCKET NO.: 09-22105.001-R-1  
PARCEL NO.: 09-21-207-012-0000

The parties of record before the Property Tax Appeal Board are Cherie Sokolski, 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:** \$4,950  
**IMPR.:** \$18,635  
**TOTAL:** \$23,585

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 8,250 square feet of land improved with 30-year old, one-story, masonry, single-family dwelling containing 1,854 square feet of living area. Features of the subject dwelling include two and one-half baths, a partial unfinished basement, air conditioning, one fireplaces, and a two-car garage. The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of the appeal.

In support of the market value argument, the appellant submitted an appraisal undertaken by Robert A. Buntic of T.J. McCarthy & Associates. The appraisal indicates that Mr. Buntic is a State of Illinois certified general appraiser. The appraiser indicated the subject has an estimated market value of \$265,000, as of July 21, 2009. The appraisal report utilized the sales comparison approach to value to estimate the market value for the subject property. The appraisal report included exterior photographs of the subject's improvement and comparables and a location map of the subject property and comparables.

The appraisal stated that the subject was improved with a one-story, 33-year old, single-family dwelling which is in overall average/good condition. The subject contains 1,854 square feet

of living area. The appraiser personally inspected the exterior of the property.

In addition, the appellant in a letter stated that the subject property is located on a busy, four lane highway with Metra train lanes and a city of Des Plaines public works facility located in the rear of the property. In support of the Metra train activity, the appellant included a copy of the train schedule.

Under the sales comparison approach, the appraisal analyzed the sale of five, one to two-story, single-family dwellings located within the subject's market. The properties contain between 1,491 and 2,468 square feet of living area. The comparables sold from August 2008 to June 2009 for prices ranging from \$260,000 to \$315,000 or from \$107.37 to \$169.81 per square foot of living area, including land. Two of the comparables have not sold and are actively being listed for \$265,000 and \$299,000 or \$144.02 and \$200.54 per square foot of living area, including land. Based on the similarities and differences of the comparables when compared to the subject, the appraiser estimated a final value for the subject under the sales comparison approach was \$265,000. Based upon this data, the appellant requested a reduction in the subject's market value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$35,745 was disclosed. The total assessment reflects a market value of \$401,629 using the Illinois Department of Revenue's 2009 three-year median level of assessment for class 2 property of 8.90%. In support of the subject's assessment, the board of review submitted descriptions and assessment information for four properties located within one-quarter mile of the subject. These properties are described as one to one and one-half story, frame and masonry or masonry, single-family dwellings with between one and one-half and two and one-half baths, a partial or full unfinished basement for two of the properties, and one fireplace and air conditioning for three of the properties. The properties range: in age from 30 to 57 years old; in size from 1,811 to 1,964 square feet of living area; and in improvement assessments from \$16.71 to \$22.40 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant in a letter stated the board of review's comparable #2 differs in land size than the subject and provided documentation from the "Redfin" website. In addition, the appellant resubmitted sale information for the appraisal's comparable #1. Lastly, the appellant submitted additional listing information for one property located near the subject. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, this evidence cannot be considered by the PTAB. 86 Ill.Admin.Code 1910.66

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); Winnbago 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 in the subject's assessment is warranted.

In determining the fair market value of the subject property, the Board finds that best evidence is the appellant's appraisal. The Board finds this appraisal to be persuasive because the appraiser personally inspected the exterior of the subject property, and utilized market data to obtain sales comparables while providing sufficient detail regarding each sale in estimating the subject's market value.

Therefore, the Board finds that the subject property contained a market value of \$265,000 for the tax year 2009. Since the market value of the subject has been established, the median level of assessment as determined by the Illinois Department of Revenue's 2009 three year median for class 2, residential property of 8.90% will apply. In applying this level of assessment to the subject, the total assessed value is \$23,585 while the subject's current total assessed value is above this amount at \$35,745. 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: January 31, 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.