



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

APPELLANT: Jerzy & Urzula Dworzecki  
DOCKET NO.: 09-23783.001-R-1  
PARCEL NO.: 12-26-408-017-0000

The parties of record before the Property Tax Appeal Board are Jerzy and Urzula Dworzecki, the appellants, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C. in Chicago; 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: \$4,154  
IMPR.: \$41,066  
TOTAL: \$45,220**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story masonry constructed multi-family dwelling with 5,712 square feet of building area. The dwelling is approximately 44 years old. Features of the property include six units and a full basement finished with an

apartment. The property has a 5,935 square foot site and is located in River Grove, Leyden Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance").

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales improved with apartment buildings that ranged in size from 5,184 to 6,250 square feet of building area and had from four to eight units. The buildings ranged in age from 47 to 84 years old. The sales occurred from November 2008 to December 2009 for prices ranging from \$190,000 to \$475,000 or from \$30.40 to \$79.17 per square foot of building area or from \$34,375 to \$79,167 per unit, including land. The appellants requested the subject's assessment be reduced to \$33,700.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,265. The subject's assessment reflects a market value of \$562,650 or \$98.50 per square foot of building area or \$93,775 per unit, including land, when applying the Ordinance level of assessment for class 2-11 of 10%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables and provided a list of twenty sales of properties with the same classification and neighborhood codes as the subject property.

#### **Conclusion of Law**

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellants' comparable sales. These comparables sold for prices ranging from \$30.40 to \$79.17 per square foot of building area or from \$34,375 to \$79,167 per unit, including land. The subject's assessment reflects a market value of \$98.50 per square foot of building area or \$93,775 per unit, including

land, which is above the range established by the best comparable sales in this record. Little weight was given the board of review equity analysis because it did not address the appellants' overvaluation argument. Additionally, less weight was given the board of review's list of twenty sales due to the lack of descriptive data which precludes any meaningful comparative analysis and the sales did not occur proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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: November 21, 2014

*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.