



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

APPELLANT: Jozef Anuszewski
DOCKET NO.: 09-23808.001-R-1
PARCEL NO.: 13-29-101-055-0000

The parties of record before the Property Tax Appeal Board are Jozef Anuszewski, 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: \$ 5,878
IMPR.: \$11,922
TOTAL: \$17,800

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 4,125 square feet of land that is improved with a multi-level, 72 year old, masonry, dwelling. The dwelling has one bath, a full unfinished basement, air conditioning, and a one-car garage. The appellant's pleadings and the board of review's pleadings differ on the improvement's size. 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 Thomas Zieleziecki of Tethys Appraisal Services, Inc. The report states that Zieleziecki is a State of Illinois certified residential real estate appraiser. The appraisal states that the subject's improvement size is 1,137 square feet of living area. The report also stated that the appraiser personally inspected the subject, and a drawing of the subject, which included size calculations, was included.

The appraiser stated that the subject has an estimated market value of \$200,000 as of January 30, 2010. The appraisal report utilized the sales comparison and cost approaches to value to estimate the market value of the subject property.

Under the sales comparison approach, the appraiser analyzed the sales of four comparable properties and two sales listings.

These six dwellings are improved with multi-level, masonry dwellings that range in age from 60 to 84 years old, and in size from 936 to 1,498 square feet of living area. These properties have either one or two baths. The dwellings all have a full basement area and air conditioning. Two of the comparables have a one-car garage, and the remaining four have a two-car garage. The four sales comparables sold from September 2009 to December 2009 for prices ranging from \$173,000 to \$215,900, or from \$180.66 to \$144.13 per square foot of living area. The appraiser adjusted each of the comparable sales for pertinent factors. The sales listings are listed for \$185,000 and \$275,000, or \$197.65 and \$252.29 per square foot of living area. 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 \$200,000 as of January 30, 2010.

Under the cost approach to value, the appraiser estimated the value of the land to be \$60,000. The replacement cost new was estimated to be \$165,745. The appraisal depreciated the improvement by 27% for a value of \$121,541. The appraisal also included a cost for additional site improvements of \$20,000. The land was added back in to establish a value under the cost approach of \$201,541.

In reconciling the sales comparison and cost approaches to value, the appraisal arrived at a final estimate of value for the subject as of January 30, 2010 of \$200,000. 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 \$25,177 was disclosed. The subject's final assessment reflects a fair market value of \$282,888 when the Illinois Department of Revenue 2009 three-year median level of assessment for Class 2 properties of 8.90% is applied. The board of review lists the subject as containing 1,668 square feet of living area.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four suggested comparables located within two blocks of the subject. The properties consist of multi-level, masonry or frame and masonry dwellings, ranging in age from 57 to 70 years old, and in size from 1,491 to 1,689 square feet of living area. The properties have from one and one-half to two, a one-car or two-car garage, and a full basement area. Two of the basements have a formal recreation area. Three of the dwellings have air conditioning, and one has a fireplace. These comparables have improvement assessments ranging from \$13.95 to \$17.02 per square foot of living space. The board of review did not submit any sales information regarding these comparables.

The board of review also submitted a list of sales of properties located within the subject's neighborhood. This list included

the PIN, deed number, the date of the sale, and the sale price for twenty properties. No further information was provided regarding these properties. Based on this evidence, the board requested confirmation of the subject's assessment.

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.

Initially, the Board finds that the appellant's appraisal was the best evidence of the subject's improvement size. The appraisal indicates the subject was personally inspected and measured, and a diagram of the subject was included. The board of review was unable to provide any evidence to support its position regarding the subject's size. Therefore, the Board finds that the subject's improvement size is 1,137 square feet of living area.

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 the sales comparison and cost approaches 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. 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 \$200,000 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 \$17,800, 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.



Chairman



Member



Member



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: April 20, 2012



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.