



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

APPELLANT: Aneta & Mariusz Granda
DOCKET NO.: 09-23868.001-R-1
PARCEL NO.: 23-14-219-044-0000

The parties of record before the Property Tax Appeal Board are Aneta & Mariusz Granda, the appellant(s); 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: \$8,225
IMPR.: \$14,648
TOTAL: \$22,873

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 16,450 square feet of land improved with a 29 year old, two-story, frame and masonry, single family dwelling containing 2,344 square feet of living area. The improvement includes one and two-half baths, a partial unfinished basement, one fireplace and a two and one-half 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 the appellant herself, Aneta Granda, of AMW Appraisal Services. The report indicates that she is a State of Illinois certified general appraiser. The appraiser indicated the subject has an estimated market value of \$257,000, as of August 10, 2010. 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 highest and best use in its present use.

The appraisal stated that the subject was improved with a one and one-half story, frame and masonry, and approximately thirty years old, single family dwelling in overall above average condition.

Under the sales comparison approach, the appraisal analyzed the sale of three, one and one-half story, single family dwellings located within the subject's market. The properties contain between 2,291 and 2,446 square feet of building area. The comparables sold from July 19, 2010 to June 25, 2010 for prices ranging from \$245,000 to \$265,000 or from \$106.94 to \$113.49 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 was \$257,000. 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 was \$33,250 for tax year 2009. The subject's assessment reflects a market value of \$373,596 or \$159.38 per square foot of living area using the Illinois Department of Revenue's 2009 three-year median level of assessment for class 2, residential property of 8.90%. In support of 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 and masonry, single family dwellings with two and two and one-half baths, unfinished basement, air conditioning, and a two-car garage. The properties are 29 to 37 years old, contain 2,324 and 2,491 square feet of living area, and range in improvement assessment from \$10.97 to \$11.11 per square foot of living area. The board of review also listed the sale of the subject in April 2006 for \$350,000 without further documentation. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 (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 not warranted.

The PTAB gives little weight to the sale of the subject as listed by the board of review. The board of review failed to provide any documentation to support this sale, nor did the appellant indicate in the petition that the subject sold in 2006.

In addition, the PTAB finds that the appellant personally prepared the appraisal which renders it self-serving, not objective, and persuasive. Therefore, the PTAB gives little weight to the conclusions within the appraisal. Therefore, the PTAB finds the appellant failed to show by a preponderance of the

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evidence that the subject was over-valued and no 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.