



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

APPELLANT: Daniel Kunysz  
DOCKET NO.: 09-24256.001-R-1  
PARCEL NO.: 13-16-102-026-1001

The parties of record before the Property Tax Appeal Board are Daniel Kunysz, 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:** \$1,437  
**IMPR.:** \$9,243  
**TOTAL:** \$10,680

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a class 2-99 residential condominium unit located in Jefferson Township, Illinois, Cook County. The subject property is a two bedroom and one bath unit within the subject's building with 8.24% of ownership. 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 this appeal.

In support of the market value argument, the appellant submitted an appraisal undertaken by Michael Ann Hallin. The report indicates Michael Ann Hallin is a State of Illinois certified general appraiser. The appraiser indicated the subject has an estimated market value of \$120,000 as of January 8, 2010. The appraisal report utilized the sales comparison approaches 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 location map. The appraisal finds highest and best use in its present use.

The appraisal stated that the subject was improved with a 44-year old, masonry, condominium unit containing 1,210 square feet of living area. The dwelling is in overall good condition.

Under the sales comparison approach, the appraised analyzed the sale of three, residential condominium units located within the

subject's market. The properties contain between 710 and 1,205 square feet of living area. The comparables sold from May 2008 to January 2009 for prices ranging from \$155,000 to \$138,000 or from \$95.44 to \$169.01 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 \$120,000.

In addition, the appellant submitted descriptions on a total of three comparable properties suggested as comparable and located within the subject's market. The properties are described as two bedroom condominium unit with one bath. The properties sold from July 2009 to September 2009 for prices ranging from \$85,000 to \$115,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$17,882 was disclosed. This assessment reflects a market value of \$200,921 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 also submitted a memo from Matt Panush, Cook County Board of Review Analyst. The memorandum shows that 8.24% of ownership, within the subject's building sold between 2006 and 2006 for a total of \$215,000. An allocation of five percent per unit for personal property was subtracted from the aggregate sales price then divided by the percentage of interest of units sold to arrive at a total market value for the building of \$2,478,762. The subject's percentage of ownership, 8.24%, was then utilized to arrive at a value for the subject unit of \$204,249. The board also submitted a grid listing for each unit in the building: the property identification number, the percentage of ownership; the assessment; and sales data and prices of units sold between 1996 and 2006. As a result of its analysis, 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; 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 warranted.

In determining the fair market value of the subject property, the Board finds that best evidence to be the appellant's appraisal. The Board finds this appraisal to be persuasive because the

appraiser personally inspected the subject property, utilized market data to obtain sales comparables while providing sufficient detail regarding each sale, as well as appropriate adjustments where necessary.

Therefore, the Board finds that the subject property had a market value of \$120,000 for the tax year 2009. Since the market value of the subject has been established, the 2009 three-year median level of assessment as determined by the Illinois Department of Revenue for class 2, residential property of 8.90% will apply. In applying this level of assessment to the subject, the total assessed value is \$10,680 while the subject's current total assessed value is above this amount at \$17,882. 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.