



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

APPELLANT: Ellen Gozdal  
DOCKET NO.: 09-24441.001-R-1  
PARCEL NO.: 19-32-319-032-0000

The parties of record before the Property Tax Appeal Board are Ellen Gozdal, 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:** \$3,646  
**IMPR.:** \$16,530  
**TOTAL:** \$20,176

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 8,580 square foot parcel of land improved with a 52 year old, one story, frame and masonry, single-family dwelling containing 1,608 square feet of living area. The subject property includes two and one-half baths, a unfinished basement, and a two-car garage. The appellant argued that the market value of the subject property is not accurately reflected in its assessed value.

In support of this overvaluation argument, the appellant submitted listing data for four properties located within one and one-half mile of the subject property. These properties are described as one-story, frame or frame and masonry, single-family dwellings with one and one-half bath or two baths, and between one and two and one-half car garage. The properties range in age from 33 to 62 years old, and in size from 1,624 to 2,554 square feet of living area. The properties are listed for sale for prices ranging from \$143,301 to \$180,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$20,176 was disclosed. This assessment reflects a market value of \$226,700 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 and one-half miles of the subject property. These properties are described as one-story, frame and masonry, single-family dwellings with between one and two baths, an unfinished basement, air conditioning, and two or two and one-half garages. The properties range: in age from 42 to 52 years old; in size from 1,326 to 1,608 square feet of living area; and in improvement assessments from \$10.63 to \$12.79 per square foot of living area. No sales data was included for these properties. Based on this evidence, the board of review 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 not warranted.

The appellant presented listing data on a total of four comparables located within the subject property's neighborhood. The PTAB finds the appellant did not meet the burden of proof necessary to show the market value of the subject property. The appellant's comparables were not evidence of recent sales of comparable properties but active listings that have not been sold. Therefore, the PTAB finds the appellant did not show by a preponderance of evidence that the subject was overvalued and reduction is not 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.