



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

APPELLANT: Darius Navickas
DOCKET NO.: 09-27349.001-R-1 through 09-27349.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Darius Navickas, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-27349.001-R-1	18-03-309-041-0000	1,575	13,730	\$15,305
09-27349.002-R-1	18-03-309-042-0000	1,575	13,730	\$15,305

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,150 square foot parcel of land improved with an 87-year old, two-story, frame, single-family dwelling. Amenities include three full baths, four bedrooms, central air conditioning, one fireplace, a patio with a screened-in porch and a two-car garage.

The appellant argued that the subject's market value is not accurately reflected in its assessment as the basis of this appeal.

In addition, the appellant argued that the subject's living area square footage was incorrectly listed by the county as having 2,022 square feet of living area. The appellant submitted a real estate value estimate indicating that the subject contained 1,876 square feet of living area.

In support of the market value argument, the appellant submitted a real estate value estimate undertaken by Olga Petrauskiene. Petrauskiene does not hold any appraiser designation or license in the State of Illinois according to the report. Additionally,

the report states that it does not conform to the Uniform Standards of Professional Appraisal Practice. Petruskiene submitted a market analysis containing one page of data that includes three sales suggested as comparable to the subject property. The suggested comparable properties sold from February 2008 to May 2008 for prices ranging from \$225,000 to \$250,000. The report also contains: a building sketch; a map showing the location of the suggested comparables in relation to the subject; black and white photographs of the interior and exterior of the subject property; and black and white photographs of the exterior of the suggested comparable properties. Petruskiene then estimated a value for the subject of \$245,000 as of July 1, 2008. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$30,610. This assessment reflects a total market value of \$343,933 based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2009 of 8.90% for class 2 property.

The board of review submitted descriptive and assessment data as well as photographs relating to four suggested comparables. They are all located within the subject's same neighborhood. The properties are improved with a two-story, frame or frame and masonry, single-family dwelling with four bedrooms. They range: in age from 65 to 89 years; in size from 1,816 to 2,118 square feet of living area; and in improvement assessment from \$13.63 to \$14.29 per square foot of living area. The properties include a full, finished or unfinished basement, one and one-half to three full baths, central air conditioning for three of the comparables, two or two and one-half car garage area for three of the comparables, and one fireplace for comparable #3. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The first issue before the Board is the subject's square footage. The Board finds the appellant failed to submit sufficient evidence to establish that the subject contains 1,876 square feet of living area. The real estate value estimate submitted as evidence was authored by a person whose qualifications are unknown. Accordingly, the Board finds the real estate value estimate to be unreliable along with the calculations of the square footage therein. Therefore, the Board finds that the subject contains 2,022 square feet of living area. This reflects an improvement assessment of \$13.58 per square foot of living area and a market value of \$343,933 or \$170.09 per square foot, including land.

When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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.Adm.Code 1910.65(c)). Having considered the evidence presented, the Board finds that the appellant has not met this burden and that a reduction is not warranted.

The Board finds the appellant failed to submit sufficient evidence to show the subject was overvalued. The Board gives no weight to the real estate value estimate authored by Petrauskiene opining the subject's value at \$245,000 as of July 1, 2008. The Board finds this document is not an appraisal. The author failed to provide any credentials showing she is qualified to appraise property, failed to conform to Uniform Standards for Professional Appraisal Practice, and failed to show how the adjustments were supported by the market.

However, the Board will analyze the unadjusted sales prices from the report. The properties contain between 1,210 and 1,314 square feet of living area and sold from February 2008 to May 2008 for prices ranging from \$225,000 to \$250,000, or \$185.95 to \$190.26 per square foot of living area, including land. In comparison, the subject's assessed value reflects a market value of \$170.10 per square foot of living area, including land, which is within the range of these comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot assessment is supported and a reduction in the subject's assessment is not warranted.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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: May 18, 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.