



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

APPELLANT: Robert Duffer and Celeste Zywiciel  
DOCKET NO.: 09-27525.001-R-1  
PARCEL NO.: 03-29-310-002-0000

The parties of record before the Property Tax Appeal Board are Robert Duffer and Celeste Zywiciel, the appellants; 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:** \$5,445  
**IMPR.:** \$21,255  
**TOTAL:** \$26,700

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one and one-half story, 84 year old, masonry, single family home. It contains 2,737 square feet of living area and is situated on an 8,712 square foot site.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellants submitted a copy of a settlement statement indicating the subject sold on January 2, 2009 for \$300,000. The appellants' pleadings indicate the subject property was advertized for sale and that the transfer of the property was not between family or related corporations. Based on this evidence the appellants requested the subject's assessment be reduced to reflect the subject's purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$41,011 was disclosed. This assessment reflects a market value of \$460,798 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, assessment information regarding four suggested comparables, one of which sold in 2006. These properties are located within the subject property's neighborhood and are described as one or one and one-half story, masonry or frame and masonry, single family dwellings. The properties range: in age from 64 to 84 years; in size from 1,366 to 2,568 square feet of living area; and in improvement assessment from \$18.24 to \$22.02 per square foot of living area. Board of review comparable #3 sold in August of 2006 for \$598,000 or \$252.53 per square foot of living area. The board also included data that the subject sold in December 2008 for \$300,000. As a result of this 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. The Board further finds the evidence in the record supports a reduction in 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, 331Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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 PTAB concludes that the evidence indicates a reduction is warranted.

The PTAB finds the best evidence of market value is the sale of the subject in January 2009 for \$300,000. The appellants and the board of review submitted un-rebutted evidence of this sale. The subject's assessment reflects a market value greater than the purchase price.

Based on this record the Property Tax Appeal Board finds that the subject property had a market value of \$300,000 for the 2009 assessment year. Since market value has been determined, the 2009 three year median level of assessment for class 2 property as established by the Illinois department of Revenue of 8.90% shall apply and 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: September 21, 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.