FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mark Suhajda
DOCKET NO.: 09-28410.001-R-1
PARCEL NO.: 15-34-207-019-0000

The parties of record before the Property Tax Appeal Board are Mark Suhajda, the appellant, by attorney Christopher G. Walsh, Jr. in Chicago, 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:	$2,362
IMPR.:	$20,254
TOTAL:	$22,616

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame and masonry construction. The dwelling is approximately 82 years old and contains 1,066 square feet of living area. Features of the home include a full finished basement, central air conditioning, a fireplace, and a two-car garage. The subject property is located in Brookfield, Proviso Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on August 31, 2006, for a price of $215,000 or $201.69 per square foot of living area, land included. The appellant completed Section IV – Recent Sale Data of the residential appeal form and disclosed the name of the seller and that the subject's sale was not a transfer between related parties. The appellant stated "UNKNOWN" with respect to answering the question "Sold by" and did not know if the property was advertised for sale and for how long. To further document the sale, the appellant submitted a copy of the Illinois Real Estate Transfer Declaration, PTAX-203, disclosing the subject property was purchased in August 2006 for a price of $215,000. On the transfer declaration, question #7 ("Was the property advertised for sale or sold using a real estate agent?") was marked "NO". In a letter that accompanied the appeal, counsel stated the subject had a market value of $215,000 and the

assessment should be calculated by applying the 10% median level of assessment for Class 2 residential property in Cook County. Based on this record, the appellant requested the subject's assessment be reduced to $21,500.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $22,616 was disclosed. The subject's assessment reflects a market value of $254,112 or $238.38 per square foot of living area, land included, using the 2009 three year average median level of assessments for class 2 property in Cook County of 8.90% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.50(c)(2)).

In support of the assessment, the board of review submitted information on four equity comparables, one of which was a sale. Comparable #2 sold in April 2008 for $260,000 or for $246.21 per square foot of living area, land included. This comparable consists of a 3,750 square foot parcel that is improved with a one-story frame and masonry dwelling. Comparable #1 has the same assigned neighborhood code as the subject property and is located one-quarter mile from the subject. Comparable #1's dwelling is 85 years old and contains 1,056 square feet of living area with a full unfinished basement, central air conditioning, and a two-car garage. On the grid analysis, the board of review included a reference to the August 2006 sale of the subject property for a price of $215,000.

The board of review also submitted a list of twenty properties that sold from 1992 to 2009 for prices ranging from $177,000 to $296,000. The list included a reference to the sale of the subject property in August 2006 for a price of $215,000. Descriptive evidence for the other sale properties was not provided. 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. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment

is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). 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); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record is the sale of the board of review's comparable #2 in April 2008 for a price of $260,000 or $246.21 per square foot of living area, land included. Although the subject property sold in August 2006 for a price of $215,000, this was over two years before the January 1, 2009 assessment date. The board of review's comparable #2 sold in April 2008, which was more proximate in time to the assessment date at issue. In addition, this comparable was very similar to the subject in location, age, style, exterior construction, size, and foundation. The subject has an assessment of $22,616 which reflects a market value of $254,112 that is less than the best sale in the record. Based on this record, the Board finds no change in the assessment is justified.

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: September 20, 2013

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.