



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

APPELLANT: Margaret Dralyuk
DOCKET NO.: 09-29654.001-R-1
PARCEL NO.: 04-33-405-047-0000

The parties of record before the Property Tax Appeal Board are Margaret Dralyuk, the appellant, by attorney Ellen G. Berkshire of Verros, Lafakis & Berkshire, P.C. 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: \$11,756
IMPR.: \$102,700
TOTAL: \$114,456

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story single family dwelling of frame and masonry construction with 6,060 square feet of living area. The dwelling was approximately 4 years old. Features of the home include a full basement with a recreation room, central air conditioning, one fireplace and a three-car attached garage. The property has an 18,087 square

foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four putative comparable sales. The comparables were composed of three one-story dwellings and a split-level home that ranged in size from 1,307 to 1,806 square feet of living area. The dwellings ranged in age from 48 to 51 years old. The sales occurred from August 2009 to March 2010 for prices ranging from \$290,000 to \$343,000 or from \$189.92 to \$246.37 per square foot of living area including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$31,625.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,456. The subject's assessment reflects a market value of \$1,144,560 or \$188.87 per square foot of living area, including land, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on one comparable to demonstrate the subject property was being equitably assessed.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the supposed comparable sales identified by the appellant were not similar to the subject in age, style, size and features. The best that can be said about this evidence is that these comparables sold for unit prices ranging from \$189.92 to \$246.37 per square foot of living area, including land. The

subject's assessment reflects a market value of \$188.87 per square foot of living area, including land, which is below the range established by the appellant's comparable sales on a square foot basis. The Board finds this poor evidence submitted by the appellant does not call into question the correctness of the subject's assessment. Based on this evidence the Board finds a reduction in the subject's assessment is not 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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 19, 2014

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.