



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

APPELLANT: Andrzej Koleda
DOCKET NO.: 09-30356.001-R-1
PARCEL NO.: 04-33-407-012-0000

The parties of record before the Property Tax Appeal Board are Andrzej Koleda, the appellant, by attorneys Lisa Perna and Richard J. Caldarazzo, of Mar Cal Law, 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 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: \$ 7,345
IMPR.: \$ 105,632
TOTAL: \$ 112,977

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 consists of a one year old, two-story, single-family dwelling of masonry construction. Features of the home include a full basement, central air conditioning, two fireplaces and a three-car, attached garage. The property has a 12,243 square foot site and is located in Northfield Township,

Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on two issues: first, overvaluation of the subject as well as an error in improvement square footage; and second, an inequity in the assessment of the subject's improvement.

In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on May 4, 2006 for a price of \$470,000. Thereafter, the subject's improvement was demolished with a building permit for a new structure was issued on April 27, 2007. Actual construction costs were submitted reflecting \$375,600 in costs without a line item for labor and absent any disclosure as to whether the construction supplies were discounted. At hearing, the appellant's attorney asserted that the appellant was the general contractor for this new construction.

Moreover, the appellant asserted that the subject's improvement contained 4,016 square feet of living area based upon barely legible and unsigned plat of survey. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price plus the new construction costs or \$845,600.

In support of the equity argument, the appellant submitted descriptive and assessment data relating to three suggested comparables located within a three-block radius of the subject. They range: in age from 2 to 8 years; in improvement size from 4,133 to 4,366 square feet of living area; and in improvement assessments from \$15.47 to \$17.58 per square foot of living area. Based upon this data the appellant's attorney argued that the subject's assessment should be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$123,812. The subject's assessment reflects a market value of \$1,391,146 when using the 2009 three year median level of assessments for class 2 property of 8.90% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables as well as sales data relating to property #2. They

ranged: in age from one to four years; in improvement size from 3,814 to 4,561 square feet of living area; and in improvement assessments from \$25.53 to \$28.28 per square foot.

Conclusion of Law

As to the initial issue, the Board finds the best evidence of the subject's improvement size is the property characteristic printouts submitted by the board of review reflecting a size of 4,408 square feet of living area for the dwelling sited on the subject as of the assessment date at issue or January 1, 2009.

Next, 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* as to this issue.

The Board finds unpersuasive the appellant's assertion that a sale of a property whose building is subsequently demolished along with the minimal and incomplete construction costs divulged on a new building equate to a market value for the subsequent building and property. Moreover, the appellant failed to provide a witness to elaborate on and provide clarity for the aforementioned details.

Lastly, the taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant *did meet* this burden of proof and a reduction in the subject's assessment is warranted based upon this issue.

The Board finds the best evidence of assessment equity to be *appellant's comparable #2 and the board of review's comparables*

#2 and #3. These comparables had improvement assessments that ranged from \$17.17 to \$25.63 per square foot of living area. The subject's improvement assessment of \$26.42 per square foot of living area falls above the range established by the best comparables in this record.

Based on this evidence, the Board finds the appellant *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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.



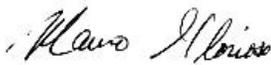
Chairman



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 19, 2014



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.