



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

APPELLANT: Tessie Krygier  
DOCKET NO.: 09-30837.001-R-1  
PARCEL NO.: 27-20-105-019-0000

The parties of record before the Property Tax Appeal Board are Tessie Krygier, the appellant(s); 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:** \$2,025  
**IMPR.:** \$21,783  
**TOTAL:** \$23,808

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a class 2-95 residential townhome unit located in Orland Township, Illinois, Cook County. The subject property is a one-story, masonry constructed dwelling containing 1,858 square feet of living area. Features of the townhome include two and one-half baths, a full unfinished basement, one fireplace, air conditioning, and a two-car garage. The appellant argued that the market value of the subject property is not accurately reflected in its assessed value and unequal treatment in the assessment process.

In support of the overvaluation argument, the appellant submitted a copy of an appraisal. The appellant submitted an appraisal undertaken by James E. Sloan of Accurate Services, Inc. The report indicates that James E. Sloan is a State of Illinois certified general appraiser. The appraiser indicated the subject has an estimated market value of \$267,500 as of the 2009 tax year. The appraisal report utilized the sales comparison approach to estimate the market value for the subject property. The appraisal report included exterior photographs of the subject's improvement and comparables, a location map of the subject property and comparables, and a floor plan. The appraisal finds highest and best use in its present use.

The appraisal stated that the subject was improved with a 7+ year old, masonry, interior townhome dwelling containing 1,855 square feet of living area. The dwelling is in average condition. The appraiser personally inspected the property and included a diagram of the floor plan.

Under the sales comparison approach, the appraiser analyzed the sale of three townhome units located within two and one-quarter miles of the subject. The properties contain from 1,858 to 2,001 square feet of living area. The comparables sold from July 2009 to November 2009 for prices ranging from \$245,000 to \$313,000 or from \$122.44 to \$168.46 per square foot of living area, including land. Based on the similarities and differences of the comparables when compared to the subject, the appraiser estimated a value for the subject under the sales comparison approach was \$267,500.

The appraiser indicated that the sales comparison approach is typically the only approach employed regarding single-family dwellings and therefore, the only approach employed in this appraisal in reconciling a final value estimate of \$267,500 for the subject. Based upon this data, the appellant requested a reduction in the subject's market value.

In support of the equity argument, the appellant submitted descriptions and assessment information for three properties located on the same street as the subject. These properties are described as two-story, masonry constructed, townhome dwellings with two and one-half baths, air conditioning, one fireplace, and a two-car garage. The properties are 7 years old. The properties range in size from 2,418 to 2,458 square feet of living area and in improvement assessments from \$11.93 to \$12.39 per square foot of living area. Based upon this data, the appellant requested a reduction in the subject's assessed value.

At hearing, the appellant testified that the subject is an interior unit townhome which is situated in a subdivision that includes only one street. The subdivision includes three different styles of townhomes: end, interior, and multi-story units. The appellant testified that the equity comparables submitted are similar in size, location, and type of unit as the subject. The appellant also submitted an appraisal valuing the subject at \$273,000 as of 2009. Lastly, the appellant submitted an multiple listing sheet for one of the comparables employed in the appraisal which sold in 2011. However, the board of review analyst objected to its admission based on it being new evidence. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, the additional sales comparable cannot be considered by the PTAB. 86 Ill.Admin.Code 1910.66

In support of the subject's assessment the board of review analyst, Michael Terebo, presented four equity comparables including sales data for one of the comparables which support the subject's current improvement assessment. In addition, the board

of review analyst testified that one of the comparables employed in the appraisal is two and one-quarter miles from the subject. Lastly, the board of review questioned the appellant as to the difference in the appraised value and the appellant's assessment value request which the appellant responded that the requested assessed value considered not only the appraisal and equity values but the real estate market.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$32,348 was disclosed. This assessment reflects a market value of \$363,460 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 and assessment information for four properties located on the same street as the subject. These properties are described as one-story, masonry, townhome dwellings with between two and two one-half baths, air conditioning, one fireplace, and a two-car garage. The properties are 7 years old. The properties range in size from 1,717 to 1,858 square feet of living area and in improvement assessments from \$18.22 to \$18.87 per square foot of living area. In addition, the board of review submitted sales data for comparable #3 which sold in September 2007 for \$375,000 or \$218.40 per square foot of living area, including land. 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.

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, 331 Ill.App.3d 1038 (3d Dist. 2002; Winnbago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d (2d 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 Board concludes that the evidence indicates a reduction in the subject's assessment is warranted.

In determining the fair market value of the subject property, the Board finds that best evidence is the appellant's appraisal. The Board finds this appraisal to be persuasive because the appraiser personally inspected the interior and exterior of the subject property, and utilized market data to obtain sales comparables while providing sufficient detail regarding each sale in estimating the subject's market value.

Therefore, the Board finds that the subject property contained a market value of \$267,500 for the tax year 2009. Since the market value of the subject has been established, the median level of

assessment as determined by the Illinois Department of Revenue's 2009 three year median for class 2, residential property of 8.90% will apply. In applying this level of assessment to the subject, the total assessed value is \$23,808 while the subject's current total assessed value is above this amount at \$32,348. Therefore, the Board finds that a reduction is warranted and no further analysis regarding appellant's assessment equity basis shall be evaluated.

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.