



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

APPELLANT: Arek Sycz  
DOCKET NO.: 09-32351.001-R-1  
PARCEL NO.: 05-31-113-022-0000

The parties of record before the Property Tax Appeal Board are Arek Sycz, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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: \$8,724  
IMPR.: \$75,276  
TOTAL: \$84,000**

Subject only to the State multiplier as applicable.

**ANALYSIS**

**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 two-story dwelling of masonry construction. The dwelling is approximately three years old and

has 3,124 square feet of living area.<sup>1</sup> Features of the home include a full finished basement, central air conditioning, three fireplaces and a three-car garage. The property has a 9,694 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on January 29, 2010 for a price of \$840,000. The appellant also submitted an appraisal estimating the subject property had a market value of \$840,000 as of January 22, 2010. In support of the inequity argument, the appellant submitted four comparable properties. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,363. The subject's assessment reflects a market value of \$1,071,494 or \$333.18 per square foot of living area, including land, 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 its contention of the correct assessment, the board of review submitted with its "Notes on Appeal" four comparable properties, one of which was a sale. The board of review also submitted with its "Analysis/Evidence Sheet" five comparable properties, two of which were sales.

The appellant's attorney submitted a rebuttal brief.

### **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,

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<sup>1</sup> Parties differed on size, exterior construction, and features. Given the record, the appellant's appraiser's data is accepted as having better support.

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 to be the appraisal submitted by the appellant. The appellant's appraiser estimated that the subject property had a market value of \$840,000 as of January 29, 2010. Although the appraiser analyzed six comparable properties, the appraiser stated that he gave primary emphasis to the subject's listing history. The appraiser stated that the subject property had been listed for sale for 1,023 days during three different periods between October 2006 and September 2009. The subject was first listed from October 27, 2006 to May 7, 2007 for \$1,449,000; then was listed from May 25, 2007 to October 1, 2008 for \$1,399,000; and was listed again from October 23, 2008 to February 26, 2009 for \$1,249,000. On February 26, 2009, the subject's listing price was lowered to \$999,000. The listing was cancelled on September 22, 2009, apparently after the appellant made an offer on September 14, 2009 to buy the subject property for \$840,000. In support of this analysis, the appraiser provided a copy of the subject's last MLS listing, which revealed that the subject property had been listed for sale for 335 days before it went off the market on September 22, 2009. The appraiser also relied on comparable sales #1, #3, #5, and #6 because they were "short" sales like the subject property.

The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction and was not able to refute the appellant's contention that the purchase price was reflective of market value. The board of review presented a comparable sale with its Notes on Appeal. This comparable sold in June 2006 for a price of \$152,000. The purpose of this sale appears to have been to purchase the site for new construction. The board of review also presented two comparable sales with its Analysis/Evidence Sheet. Comparables #3 and #4 sold in August 2008 and January 2008 for \$318.86 and \$305.06 per square foot of living area, including land, respectively. Based on its assessment, the subject has a market value of \$333.18 per square foot of living area, including land, that is greater than the unit values of the board of review's comparable sales. As a result, the Board gave the board of review's market value evidence little weight.

Based on this record the Board finds the subject property had a market value of \$840,000 as of January 1, 2009 and a reduction commensurate with the appellant's request is appropriate.

Based on the reduction granted in the market value finding, the Board finds a further reduction in the subject's assessment based on assessment inequity is not 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy 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: May 21, 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.