



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

APPELLANT: Rozalia Borowski  
DOCKET NO.: 09-32636.001-R-1  
PARCEL NO.: 18-35-403-011-0000

The parties of record before the Property Tax Appeal Board are Rozalia Borowski, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, 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:** \$ 3,451  
**IMPR.:** \$ 41,553  
**TOTAL:** \$ 45,004

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a three-story, multi-family building of masonry construction containing 4,050 square feet of living area. The building is 37 years old with six apartment units and a crawl-space foundation. The subject is classified as a class 2-11 residential property under the Cook County Real Property Assessment Classification Ordinance and is located in Justice, Lyons Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted information on four comparable sales. The appellant provided limited descriptive information for these comparable sales. The comparables have lot sizes that range from 2,500 to 8,843 square feet, and the buildings contain from 4,908 to 5,672 square feet of living area. The comparable sales are multi-family dwellings that have from five to eight apartment units. Two of the comparables are 32 and 38 years old; however, the age of the other two comparables was not disclosed. The appellant did not disclose the comparables' location relative to the subject property.<sup>1</sup>

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<sup>1</sup> The appellant did provide the parcel index numbers for each comparable sale. These parcel index numbers indicate the comparable sales are not located in the same township as the subject property.

The comparables sold from May 2006 to October 2008 for prices ranging from \$385,000 to \$528,000 or from \$78.44 to \$101.96 per square foot of living space, land included, or from \$48,125 to \$99,000 per apartment unit. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$36,885 which reflects a market value of \$368,550 or \$91.00 per square foot of living area, land included, or \$61,425 per apartment unit.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$45,004 was disclosed. The subject's assessment reflects a market value of \$505,663 or \$124.86 per square foot of living area, land included, or \$84,277 per apartment unit, when applying the 2009 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.9% as determined by the Illinois Department of Revenue. The board of review presented information on four equity comparables but sale prices for these comparables were not provided. The board of review did submit a listing of twenty sales which occurred from 1990 through 2008 for prices ranging from \$275,000 to \$585,000. Descriptive information for these sales 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 not warranted.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In this appeal, the Board finds that the board of review presented no substantive or descriptive market value evidence. The Board gives no weight to the equity evidence submitted by the board of review as it is not responsive to the appellant's argument. The board of review did provide a list of twenty sale properties but descriptive evidence for these properties was not provided.

The Board the appellant submitted limited descriptive information on four comparable sales. The board gave reduced weight to the appellant's comparable sale #3. This comparable sold in May 2006, which was over 30 months prior to the subject's January 1, 2009 assessment date. The Board finds that the appellant's

comparables #1, #2, and #4 sold more proximate in time to the assessment date. These three comparables sold from March to October 2008 for prices that ranged from \$495,000 to \$528,000 or for \$91.62 to \$101.96 per square foot of living area, land included, or for \$86,667 to \$99,000 per apartment unit. The subject's assessment reflects a market value of \$505,663 or for \$124.86 per square foot of living area, land included, or \$84,277 per apartment unit, when applying the 2009 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.9% as determined by the Illinois Department of Revenue. The subject's market value of \$505,663 or \$84,277 per apartment unit is supported by the best sales in the record. The Board finds the sales in the record do not support a reduction in the subject's assessment.

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

*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: July 19, 2013

*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.