



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

APPELLANT: Danuta Stafira  
DOCKET NO.: 09-35016.001-R-1  
PARCEL NO.: 18-26-114-017-0000

The parties of record before the Property Tax Appeal Board are Danuta Stafira, the appellant; 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:** \$ 3,022  
**IMPR:** \$ 26,829  
**TOTAL:** \$ 29,851

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,555 square foot parcel of land improved with a 10-year old, two-story, frame and masonry, single-family dwelling containing 2,362 square feet of living area. Amenities include two and one half-baths, four bedrooms, a partial, finished basement with a recreation room, central air conditioning, one fireplace, a deck with a patio, and an attached two-car garage. The appellant argued that the fair market value of the subject is not accurately reflected in its assessed value.

In support of the market value argument, the appellant submitted an appraisal authored by James E. Sloan of Accurate Services, Inc. The report indicates Sloan holds the designation of a State of Illinois certified residential real estate appraiser. The appraiser indicated the subject has an estimated market value of \$239,000 as of the tax year 2009, with no specific date indicated. The date of inspection was March 12, 2010. The appraisal report utilized the sales comparison approach to value to estimate the market value for the subject property.

Under the sales comparison approach, the appraiser analyzed the sales of three properties located within a one and one-half mile radius of the subject property. According to the appraiser, these comparable sales are located in equal and competing areas and share the same school districts. The appraisal indicated that the sales data was obtained through the Multiple Listing Service (MLS) as well as county records. The appraiser also noted that the county's records for comparable #3 indicated that the square footage of living area was 2,021 square feet while the MLS indicated that the subject contained 2,700 square feet. No further evidence was provided in support of the square footage value. Additionally, the appraiser noted that comparables #1 and #2 were purchased through FHA financing while comparable #3 was purchased through a conventional loan. The comparables are frame and masonry, single-family dwellings with two and one half or three full baths, three or four bedrooms, a partial or full finished basement for comparables #2 and #3, one or three fireplaces, a deck, and an attached two-car garage. Comparables #1 and #2 contain 2,381 and 2,762 square feet of living area and sold in October 2009 and June 2009 for \$202,000 and \$250,000, or \$84.84 and \$90.51 per square foot, including land, respectively. Comparable #3 sold in May 2009 for \$289,000, or \$107.04 per square foot, including land, based on 2,700 square feet of living area. The appraiser adjusted the comparables for pertinent factors. As indicated, these adjustments were based on comparable #3 containing 2,700 square feet of living area. Based on the similarities and differences of the comparables when compared to the subject, the appraiser estimated a value for the subject of \$239,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$32,789 was disclosed. This assessment reflects a market value of \$368,416 using the Illinois Department of Revenue's 2009 three year median level of assessment of 8.9% for Cook County Class 2 property. In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable, three of which are located within the same neighborhood as the subject. The properties are described as two-story, frame, masonry, or frame and masonry, single-family dwellings. They range: in age from 9 to 20 years; in size from 2,021 to 2,813 square feet of living area; and in improvement assessment from \$13.15 and \$22.52 per square foot of living area.

The board also included sales data on the same four suggested comparable properties. The board's comparable #1 is identical to the appellant's comparable #3. The board's sales occurred between March 2008 and July 2009 for prices ranging from \$289,000 to \$710,000 or from \$141.78 to \$252.40 per square foot of building 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. The Board further finds a reduction in the subject's assessment is warranted.

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, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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 is warranted.

As to the improvement size of the appellant's comparable #3, which is identical to the board of review's comparable #1, the Board finds the appellant submitted sufficient evidence to substantiate its size at 2,700 square feet. The Board finds the appraisal indicates the appraiser personally inspected the exterior of all comparables used in the appraisal, therefore, the Board finds that the appellant's comparable #3 (identical to the board's comparable #1) contains 2,700 square feet of living area.

In determining the fair market value of the subject property, the Board gives little weight to the appellant's appraisal. The Board finds there was no valuation date for this property except "tax year 2009". As the subject should be valued as of the lien date of January 1, 2009, adjustments should be made by the appraiser for the dates of sale occurring after January 1, 2009. The Board finds that because of this error, the estimate of value for the subject property is unreliable.

However, the Board will analyze the unadjusted sales of both the appellant and the board of review. As the Board does not find the board of review's comparable #4 to be similar to the subject property, the Board will analyze the remaining five properties (as the appellant's comparable #3 is identical to the board of review's comparable #1.) These properties contain between 2,116 and 2,762 square feet of living area and sold from March 2008 to October 2009 for prices ranging from \$202,000 to \$400,000, or \$84.84 to \$145.14 per square foot of living area, including land. In comparison, the subject's assessed value reflects a market value of \$155.98 per square foot of living area which is above the range of these comparables. After considering adjustments and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot assessment is not supported and a reduction in the subject's assessment is 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.

*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: December 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.