



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

APPELLANT: Richard Dolejs
DOCKET NO.: 10-23127.001-R-1 through 10-23127.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Richard Dolejs, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-23127.001-R-1	18-01-104-005-0000	1,293	806	\$2,099
10-23127.002-R-1	18-01-104-006-0000	2,833	38,720	\$41,553

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is composed of two adjacent parcels improved with a two-story multi-family dwelling of masonry construction containing 4,280 square feet of living area. The building is approximately 86 years old. Features include four apartments, a partial unfinished basement and central air conditioning. A garage is situated on the smaller parcel (18-01-104-005-000). The property has 10,779 square feet of land area and is located at 7847 Ogden Avenue, Lyons, Lyons Township, Cook County. The property is classified a class 2-12 and class 2-01 property under the Cook County Real Property Assessment Classification Ordinance (hereafter "Ordinance"). The property has an Ordinance level of assessments of 10% for the 2010 tax year.

The appellant's appeal is based on overvaluation for the 2010 tax year. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 16, 2006 for a price of \$337,500. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor and the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction the appellant submitted a copy of the closing statement and the Real Estate Sale Contract reiterating

the price of \$337,500. Based on this evidence the appellant requested the subject's assessment be reduced to \$33,750.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment was disclosed. The subject parcels' combined total assessment of \$43,652 reflect a market value of \$488,277 or \$114.08 per square foot of living area, including land, when applying the 2010 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% as determined by the Illinois Department of Revenue.

In support of the assessment the board of review submitted information on three comparable sales improved with two-story multi-family dwellings of masonry construction that range in size from 2,838 to 5,499 square feet of building area. The buildings ranged in age from 34 to 69 years old. Each has the same classification code as the subject property. Each of the comparables has a full or partial unfinished basement, one has central air conditioning and a two comparables have either a one-car or two-car garage. The comparables have sites ranging in size from 4,251 to 19,684 square feet of land area. The comparables sold from April 2007 to May 2009 for prices ranging from \$350,000 to \$1,200,000 or from \$123.33 to \$218.22 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. 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 (3rd 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.

The Board finds the best evidence of market value in the record to be the comparable sales #1 and #3 submitted by the board of review. These comparables were relatively similar to the subject in style, size, construction, features, age and land area. These properties also sold proximate in time to the assessment date at issue. Due to their similarities to the subject and their sale dates, these comparables received the most weight in the Board's analysis. The comparables sold for prices of \$123.33 and \$123.86 per square foot of building area, including land. The subject's assessment reflects a market value of \$114.08 per square foot of

living area, including land, which falls below the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not 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.

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 20, 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.