



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

APPELLANT: Paul Nurkowski
DOCKET NO.: 10-28026.001-R-1
PARCEL NO.: 09-20-206-032-0000

The parties of record before the Property Tax Appeal Board are Paul Nurkowski, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$2,701
IMPR.: \$20,799
TOTAL: \$23,500

Subject only to the State multiplier as applicable.

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 2010 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 brick and frame exterior construction with 1,704 square feet of living area.¹ The dwelling was constructed in 1950. Features of the

¹ The Property Tax Appeal Board finds the best evidence of size was presented by the appellant located in the appraisal which contained a schematic diagram and the calculations of the subject's size. The board of review's evidence

home include a full basement with finished area and a two-car detached garage. The property has a 4,699 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and assessment inequity. In support of the overvaluation argument, the appellant completed page two of the residential appeal form, under Section IV Recent Sale Data. The appellant purchased the property March 31, 2010 for a sale price of \$235,001. The appeal petition indicates that the subject property was advertised for sale in the open market and the parties to the transaction were unrelated. The appellant also submitted an appraisal report estimating a fair market value for the subject property of \$215,000 as of February 23, 2010. The purpose of the appraisal was for a "purchase transaction".

The appellant also argued assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on eight equity comparables.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,040. The subject's assessment reflects a market value of \$260,400 or \$152.82 per square foot of living area, land included, when applying the 10% level of assessment for class 2 properties under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales and four equity comparables.

The board of review requested the assessment be confirmed.

In rebuttal, the appellant submitted a brief addressing the board of review's evidence.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When

did not include a diagram depicting the size of the subject and the related calculations.

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, 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 purchase of the subject property in March 2010 for a price of \$235,001. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. 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 Bank, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 7 days. In further support of the transaction the appellant submitted a copy of the settlement statement/closing statement disclosing that realtor fees had been paid. The Board finds the purchase price is below the market value reflected by the assessment. The appellant also submitted an appraisal of the subject property containing sales and a cost approach to value that were supportive of the conclusion the purchase price was representative of fair cash value. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The Board finds a reduction in the subject's assessment is appropriate.

The Board gave less weight to the board of review comparable sales data as these sales were not adjusted for differences in land size, exterior construction, dwelling size, age and/or features when compared to the subject.

Based on this evidence, the Board finds a reduction to the subject's assessment based on overvaluation is justified.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds no further

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reduction in the subject's assessment is warranted on this basis.

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.

Chairman

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

Acting 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: August 21, 2015

A. Portol

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.