



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

APPELLANT: Andrzej Cichowski
DOCKET NO.: 10-33275.001-R-1
PARCEL NO.: 02-09-102-021-0000

The parties of record before the Property Tax Appeal Board are Andrzej Cichowski, 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 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: \$7,307
IMPR.: \$46,191
TOTAL: \$53,498

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 frame construction. The dwelling is approximately 10 years old and has 2,982 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 12,709 square foot site and is located in Palatine, Palatine 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 four comparable sales. These comparables sold from April 2007 to February 2008 for prices that ranged from \$455,000 to \$535,000 or from \$161.18 to \$170.63 per square foot of living area, land included. In support of the inequity argument, the appellant submitted information on 12 equity comparables. Based on the evidence submitted, the appellant requested that the subject's total assessment be reduced to \$40,407.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,498. The subject's assessment reflects a market value of \$534,980 or \$179.40 per square foot of living area, including land, when using the 10% ordinance level of assessment for Class 2 residential property in Cook County.

In support of its contention of the correct assessment, the board of review submitted information on three comparables to demonstrate the subject was equitably assessed.

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, 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 only evidence of market value in the record was submitted by the appellant. The Board finds that all of the appellant's comparable sales were significantly older than the subject. Three of the comparable sales were either 25 or 28 years older than the subject. Comparable sale #1 was 12 years older than the subject and also differed in foundation. The appellant's comparables sold for prices that ranged from

\$455,000 to \$535,000 or from \$161.18 to \$170.63 per square foot of living area, land included. The subject's assessment reflects a market value of \$534,980 or \$179.40 per square foot of living area, land included. After considering these differences, the Board finds the subject's higher market value is justified given its newer age and superior features. The Board further finds a reduction in the subject's assessment based on market value is not warranted.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment based on assessment inequity is not warranted.

Both parties submitted information on a total of 16 suggested equity comparables. Eleven of the appellant's equity comparables differed significantly from the subject in age and/or foundation and received reduced weight in the Board's analysis. The Board finds the best evidence of assessment equity to be the appellant's comparable #10 and the comparables submitted by the board of review. These four comparables had the same assigned neighborhood code as the subject and were also very similar in age, design, living area and features. These comparables had improvement assessments that ranged from \$13.33 to \$18.42 per square foot of living area. The subject's improvement assessment of \$15.49 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment based on assessment inequity 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.

Chairman



Member



Member

Member



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 22, 2015



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.