



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

APPELLANT: Joanna Mazan  
DOCKET NO.: 10-33965.001-R-1  
PARCEL NO.: 19-21-108-028-0000

The parties of record before the Property Tax Appeal Board are Joanna Mazan, the appellant(s); 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:     \$ 2,200**  
**IMPR.:    \$ 9,972**  
**TOTAL:    \$ 12,172**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject contains 2,000 square feet of land and is improved with a 65 year old, two-story, masonry row house. The subject's improvement size is 799 square feet of living area, and its total assessment is \$12,172. This assessment yields a fair market value of \$136,152, or \$170.40 per square foot of living area (including land), after applying the 2010 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 8.94%. The appellant argued that the fair market value of the subject property was not accurately reflected in its assessed value as the basis of this appeal.

In support of the market value argument, the appellant submitted evidence showing that the subject sold in December 2010 for \$35,000. This evidence included a settlement statement. The settlement statement indicates the seller was an administrator of an estate and that the purchase was a cash transaction. In addition, the appellant's pleadings state that the sale was not between related parties, that the subject was advertised for

sale on the open market, and that the parties used a real estate broker. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$12,172 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story row houses. Additionally, the comparables are 65 years old, have from 799 to 801 square feet of living area, and have improvement assessments ranging from \$13.64 to \$13.66 per square foot of living area. The comparables also have several amenities. In addition, the board of review submitted a list of 20 sales of row houses located in the subject's neighborhood. These sales ranged in price from \$54,000 to \$197,000. One of the sales is the sale of the subject in November 2011 for \$95,000. 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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

The appellant's evidence indicates the subject's purchase in December 2010 for \$35,000 involved cash purchase from an estate. The board of review's evidence indicates the subject subsequently sold in November 2011 for \$95,000. The large increase in sale price eleven months after the December 2010

purchase calls into question whether the December 2010 sale was at fair cash value. The appellant did not submit any such evidence to show that the sale of the subject in December 2010 for \$35,000 was at fair cash value. Such evidence could have included the descriptive and sales information for recently sold properties that are similar to the subject. Since there is no evidence that the sale of the subject in December 2010 was at fair cash value, the Board finds that the subject is not overvalued and a reduction is not 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.



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: January 24, 2014



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.