



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

APPELLANT: James Svec
DOCKET NO.: 08-21654.001-C-1 through 08-21654.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are James Svec, the appellant(s), by attorney Adam E. Bossov, of Law Offices of Adam E. Bossov, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a 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
08-21654.001-C-1	16-29-102-039-0000	8,509	23,608	\$32,117
08-21654.002-C-1	16-29-103-035-0000	25,893	18,607	\$44,500

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 funeral home building with 10,638 square feet of building area on a 6,648 square foot site. The second parcel is a underground parking

garage located across the street from the subject building on a 6,648 square foot site. The subject's building was constructed in 1945. The property is located in Berwyn, Berwyn Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$475,000 as of January 1, 2008. Lastly, the appellant requested that the subject's building and parking garage be assessed entirely as a class 2 residential property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject's parcel of land of \$76,617. The subject's assessment reflects a market value of \$362,643 when using the 2008 three year average median level of assessment for Class 5a property of 38% and Class 2 property of 16% as determined by the Cook County Classification Ordinance.

The board of review disclosed the total assessment for the subject's parking garage of \$32,117. The subject's assessment reflects a market value of \$84,518 or \$12.71 per square foot of building area, when using the 2008 three year level of assessment for Class 5a property of 38% as determined by the Cook County Classification Ordinance.

In support of its contention of the correct assessment for the subject's parking lot parcel, the board of review submitted four sale comparables from the CoStar Comps Service.

In rebuttal, the appellant's attorney states that the board of review's sale comparables "have not be adjusted for market conditions: time, location, age, size, land to building ratio, parking, zoning and other related factors." In addition, the appellant submitted two prior Board decisions to identify the 2008 level of assessment for residential property and that the board of review's evidence should be discredited as it is raw unadjusted sale evidence.

At hearing, the appellant's attorney requested that the subject's parking garage located across the street from the subject building be assessed at the same level of assessment as the subject's funeral home building. The appellant's sole argument in this appeal is that the parking garage parcel be assessed as a class 2 residential property with a 9.60% level of assessment.

The board of review analyst testified that the subject's market value is below that of the appellant's appraisal. The analyst further testified that since the building and parking garage are separate parcels of land, they should be assessed separately. Lastly, the board of review analyst testified that the subject's parking lot parcel should be assessed at 38% and the funeral home building at 16% with a combined blended level of assessment of 22.56%.

Conclusion of Law

The Board finds that the appellant did not submit sufficient evidence to establish that the subject's parking garage was incorrectly classified as a commercial property under the Cook County Real Property Assessment Classification Ordinance. The evidence submitted indicates that the subject's parking garage is a separate parcel of land that is located across the street and not contiguous with the building. Furthermore, the mere fact that this parcel is currently used as the funeral home's parking garage does not constitute as sufficient evidence for a classification change to residential. The subject's parking garage is a separate parcel and shall be assessed separately from the subject's funeral home building. Therefore, the Board finds that a change in the subject's classification is not justified.

The appellant also 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the subject's market value, the Board gives little weight to the appellant's appraisal's conclusion. The Board finds that six of the appraisal's sale comparables analyzed were sold in 2005 and 2006. These prior sales cannot accurately be analyzed and considered to determine a 2008 market value. In addition, only one of the sale comparables analyzed is a funeral home. The remaining six comparables are restaurants and retail buildings. Furthermore, at hearing there was no appraiser testimony to bolster the position indicated by the appraisal. The Board finds that because of this analysis and the use of

inappropriate market data, the estimate of the value for the subject property is unreliable. In examining the remaining comparables, the Board gives little weight to the board of review's comparables as the raw sales provided are for parking lots and garages and not funeral homes. The appellant's one similar comparable classified as a funeral home per the appraisal does not constitute a range. Therefore, the Board finds this argument unpersuasive.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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.

Ronald R. Cuit

Chairman

K. L. Fen

Member

Tracy A. Huff

Member

Mario Morris

Member

JR

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: March 20, 2015

A. Portal

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.