



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

APPELLANT: Harry Perl  
DOCKET NO.: 10-31998.001-R-1 through 10-31998.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Harry Perl, the appellant, by attorney John P. Fitzgerald of Fitzgerald Law Group, 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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-31998.001-R-1	14-33-114-002-0000	22,500	15,000	\$37,500
10-31998.002-R-1	14-33-114-003-0000	22,500	15,000	\$37,500

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 is improved with a three-story apartment building with a two-story coach house located in the rear. The three-story apartment building has six units and the coach house has two units. The improvements have a gross building area of approximately 8,000 square feet. The improvements were constructed in 1879. The property has a 6,000 square foot site and is located in Chicago, North Chicago Township, Cook County. The property is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

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 \$750,000 as of January 1, 2010. The appraisal was prepared by Thomas W. Grogan, State Certified General Real Estate Appraiser, and John T. Setina, State Certified General Real Estate Appraiser, of Sterling Valuation. Grogan also has the Member of the Appraisal Institute (MAI) designation. In estimating the market value of the subject property the appraisers developed the cost approach to value, the sales comparison approach to value and the income approach to value.

The appellant also submitted a copy of the final decision issued by the board of review establishing a total assessment for the subject property of \$143,768. The subject's assessment reflects a market value of \$1,437,680 when applying the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2-11 property of 10%. Based on this evidence, the appellant requested the subject's assessment be reduced to \$75,000 to reflect the appraised value.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of the assessment.

#### **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 timely submitted in this record to be the appraisal presented by the appellant. The appellant's appraisers, using the three traditional approaches to value, estimated the subject property had a market value of \$750,000 as of January 1, 2010. The subject's assessment reflects a market value of \$1,437,680, which is above the appraised value. The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). Based on this record the Board finds a reduction of the subject's assessment commensurate with the appellant's request is appropriate.

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*

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Chairman

*Tracy A. Huff*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*Marko M. Louie*

\_\_\_\_\_  
Member

*[Signature]*

\_\_\_\_\_  
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

*[Signature]*

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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.