



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

APPELLANT: Leonard J. Kral  
DOCKET NO.: 13-20493.001-R-1  
PARCEL NO.: 23-03-215-030-0000

The parties of record before the Property Tax Appeal Board are Leonard J. Kral, the appellant; 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:** \$ 3,753  
**IMPR.:** \$13,349  
**TOTAL:** \$17,102

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 2013 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 a 46 year-old, two-story dwelling of frame and masonry construction. Features of the home include a full unfinished basement, air conditioning and a two-car garage. The property has an 8,340 square foot site and is located in Palos Township, Cook County. The property is a class 2-78

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 \$170,000 as of January 1, 2012. Based upon an inspection of the subject, the appraisal reflected an improvement size of 2,404 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,445. The subject's assessment reflects a market value of \$213,171, or \$88.67 per square foot of living area including land, when applying the 2013 three-year median level of assessment of 10.06% for class 2 property as determined by the Illinois Department of Revenue (86 Ill.Admin.Code §1910.50(c)(2)).

In support of its contention of the correct assessment, the board of review submitted information on four unadjusted suggested sale comparables. These sales occurred from October 2012 through October 2013 for prices ranging from \$218,000 to \$395,000, or \$97.28 to \$150.08 per square foot of living area including land.

The appellant filed a rebuttal brief arguing the board of review did not submit an appraisal for its sale comparables, that the comparables were not proximate in time to the tax lien year or in location to the subject. The appellant reaffirmed the evidence he submitted in his appeal and his request for an assessment reduction.

The appellant testified during the hearing that the four sale comparables submitted by the board of review lacked data on location proximity to the subject and were not sufficiently similar to the subject in other characteristics. The appellant offered into evidence eight color photographs depicting frontage views of the four sale comparables from the board of review. These photographs were entered into evidence as Appellant's Exhibits #1 through #8 without objection from the board of review. The appellant argued that these photographs disclose that the four comparables were not similar to the subject. The appellant offered into evidence a seven-page print-out from the Cook County Assessor's website listing the notice and closing dates for appealing assessments to the assessor. This print-out was entered into evidence as Appellant's Exhibit #9 without

objection from the board of review. The appellant argued that this print-out showed that two of the board of review sale comparables were sold after the assessor's closing dates and that they must, therefore, be "thrown out" and were "invalid." The appellant did not offer any additional information or argument as to how suggested comparables that sold after the assessor's closing date for appealing assessments were thereby rendered invalid for the purposes of an appeal to the Board.

The appellant called as a witness, Pamela Williams, who was accepted by the Board as an expert in the field of residential property appraisal. She testified about the appraisal report she prepared and which was part of the appellant's evidence. She testified that she considered 15 sale comparables as similar to the subject and selected three from that group in support of her report. Each of three comparables was located in Hickory Hills, as is the subject, and ranged from .35 miles to 2.06 miles in distance from the subject. They sold in 2011 for prices ranging from \$150,600 to \$173,000, or from \$63.57 to \$94.89 per square foot of living area including land. Adjustments were made for date of sale, living area, room count, basement, garage size and fireplaces. Although one comparable was over two miles from the subject, Williams testified that it was in the same neighborhood as the subject notwithstanding its distance. She stated that when paired comparable properties are not identical, the proper procedure for an appraiser is to make adjustments to equalize characteristics that vary from one property to another. Williams offered the opinion that the subject had a market value of \$170,000 as of the effective date of January 1, 2012.

The board of review representative testified that the four sale comparables submitted in the board of review's case were similar to the subject and were sold in or close to the 2013 tax lien year. She stated that one of the comparables used by the appellant's appraiser was too far from the subject at 2.06 miles to be in the same market area and that appellant's comparable #3 was a compulsory sale due to a foreclosure. She argued that a compulsory comparable property should not be considered according to Calumet Transfer, LLC v. The Property Tax Appeal Board, 401 Ill.App.3d 652 (1<sup>st</sup> Dist. 2010). The representative offered a copy of that case into evidence. It was accepted as BOR Exhibit #1. She argued Calumet Transfer holds that a sale is compulsory if it resulted from a foreclosure and that, as such, should be excluded from evidence as a comparable to the subject.

In rebuttal at hearing, the appellant offered a copy of Section 16-183 of the Property Tax Code (35 ILCS 200/16-183) into evidence, arguing it provides that submitted compulsory sales of comparable properties shall be considered by the Board. The statute section copy was entered into evidence as Appellant's Rebuttal Exhibit #1.

### **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 reliance by the board of review on Calumet Transfer is misplaced. Nothing in that case prohibits a property owner from submitting evidence of comparable sales to establish the market value. Indeed, Section 16-183 of the Property Tax Code, cited by the appellant, specifically states that the Board shall consider compulsory sales of comparable properties submitted by the taxpayer for the purpose of revising and correcting assessments. (35 ILCS 200/16-183). Accordingly, the Board will consider comparable #3 in the appraiser's report, even though it is disclosed as a foreclosure. The appraiser testified that the subject's neighborhood included comparable #2 at 2.06 miles in distance from the subject. The appraiser applied adjustments to the three comparables in the report to arrive at her opinion of the subject's market value. The Board finds the best evidence of market value and improvement size is the appellant's evidence with supporting testimony.

The Board finds the subject property had a market value of \$170,000 as of the assessment date at issue. Since market value has been established, the 2013 three-year median level of assessment of 10.06% for class 2 property as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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.

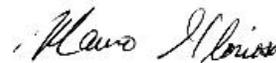
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Chairman



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Member



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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: September 18, 2015



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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.