



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

APPELLANT: Olga Pribyl
DOCKET NO.: 16-21274.001-R-1 through 16-21274.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Olga Pribyl, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-21274.001-R-1	15-35-414-020-0000	12,085	38,357	\$50,442
16-21274.002-R-1	15-35-414-021-0000	6,195	6,439	\$12,634

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels of land containing two improvements. Improvement #1 is a two-story dwelling of stucco construction containing 3,545 square feet of living area. Improvement #2 is a garage with a coach house containing 1,224 square feet of living area. The property has a lot size of 8,261 square feet and is 128 years old. The subject is located in Riverside Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables. These comparables are located from ½ mile to 1.3 miles from the subject, only two of the five comparables have size information submitted, and the comparables range in age from 10 to 89 years old.

The appellant also contends overvaluation as the basis of the appeal. The appellant argues that the coach house has no value, is vacant, and uninhabitable and that she had the water and gas service turned off in 2009. In support of this argument, the appellant submitted a letter stating that the coach house/garage is vacant and uninhabitable and that the appellant turned the water and electricity off to the dwelling. The appellant further states that the dwelling is in need of significant repair in order to make the living space habitable. The appellant submitted a copy of a letter from Riverside Village Office stating that the dwelling is a legal separate dwelling and that the water service is turned off, a letter from Riverside Public Works Department stating the

water has been turned off to the dwelling, a proposal from FV Plumbing dated 9/23/16 for coach house plumbing repairs for \$8,550, and copies of several photographs taken of the exterior and interior of the coach house.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$63,076. The assessment reflects a market value of \$630,760, or \$132.26 per square foot of living area, when applying the level of assessment for class 2 properties of 10.00% as determined by the Cook County classification ordinance.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables for Improvement #1. These comparables are all located on the same block as the subject and range in size from 3,120 to 3,824 square feet of living area, and in age from 121 to 143 years old.

In rebuttal, the appellant submitted a letter stating that the board of review submitted evidence regarding the main house, or Improvement #1 only.

Conclusion of Law

The taxpayer 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 is not warranted.

For Improvement #1 the Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments that ranged from \$12.31 to \$14.20 per square foot of living area. The subject's improvement assessment of \$10.82 per square foot of living area falls below the range established by the best comparables in this record. For Improvement #2, the Board finds that the appellant failed to provide sufficient information regarding the comparables. Without this data, the Board is unable to analyze the comparables. 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 is not justified.

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

Brazas v. Property Tax Appeal Bd., 339 Ill.App.3d 978, 983 (2d Dist. 2003) (quoting Long Grove Manor v. Property Tax Appeal Bd., 301 Ill.App.3d 654, 656-57 (2d Dist. 1998)). In clarifying the Long Grove Manor court's holding, the Brazas court further stated that "[S]ection 9-160 allows the assessor to value any partially completed improvement to the extent that it adds value to the property, regardless of whether the improvement is 'substantially complete.'" Brazas, 339 Ill.App.3d at 983.

When looking to the photographs contained in the evidence, it is clear that the coach house is a completed living area. The photographs show that the appellant failed to maintain the property and opted to have the utilities turned off. However, the fact that the appellant failed to upkeep this living area and had the water and gas turned off, does not mean that the improvement has no value. The appellant has not submitted an appraisal to determine the subject's estimate of market value. It is clear to the Board that, under Section 9-160 of the Property Tax Code and the appellate court's holding in Brazas, the coach house, while may not fully habitable at the moment, certainly adds value to the subject. 35 ILCS 200/9-160; Brazas, 339 Ill.App.3d at 983. As such, the Board finds that the coach house must be added to the subject's assessment for taxation purposes, and an appraisal is needed for determining the subject's estimate of market value.

Since there is no remaining evidence to support a reduction in the subject's assessment, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and a reduction in the subject's assessment 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

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: February 13, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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