



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

APPELLANT: Garus Bonzenna
DOCKET NO.: 16-28317.001-R-1
PARCEL NO.: 12-25-317-014-1020

The parties of record before the Property Tax Appeal Board are Garus Bonzenna, the appellant(s); 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:

LAND: \$479
IMPR.: \$8,140
TOTAL: \$8,619

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 2016 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 residential condominium unit contained in a 44 year-old, three-story residential condominium building of masonry construction. The unit owns 7.06% of the common elements of the building. The property has an 8,761 square foot site in Leyden Township, Cook County. It is a Class 2-99 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 information on four suggested comparable sales of residential condominium units in various buildings other than the subject's building. The appellant appended Multiple Listing Service ("MLS") information sheets for each comparable to his Residential Appeal Petition. These sheets disclose general room dimensions, but without the totals for living area of

each unit or the percentages of ownership in the common elements. The appellant also indicated on the Petition that he raised an issue of a recent sale of the subject in support of his overvaluation argument. The appellant provided limited information in Section IV-Recent Sale Data that the subject was purchased in May 2013 for \$60,000 from Freddie Mac. The appellant did not submit substantive documentary evidence in support of this sale.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,619. The subject's assessment reflects a market value of \$86,190 when applying the 2016 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted a condominium analysis with information on suggested comparable sales for three units in the building, which sold from 2013 through 2015 for a total consideration of \$168,200. The board of review disclosed the units sold consisted of 12.40% of all units in the building. The result was a full value of the property at \$1,356,452. Since the subject owned 7.06% of the common elements, the board of review suggested the market value of the subject was \$95,766.

In rebuttal, the appellant submitted a one-page letter reiterating his request for an assessment reduction.

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

When contesting the correctness of an assessment based on an alleged recent sale, the appellant must "provide substantive, documentary evidence..." 86 Ill.Admin.Code §1910.65(b). The appellant did not submit such evidence in support of his argument of a recent sale of the subject. All the appellant provided was incomplete information in Section IV of the Petition. Without documentary evidence, the appellant has failed to sustain a burden of proving by a preponderance of the evidence that the subject was overvalued based on a recent sale.

As to the appellant's overvaluation argument based on sales market data, the Board finds the best evidence of market value to be the board of review comparable sale(s) #1, #2 and #3. These comparables sold for prices ranging from \$60,100 to \$70,100 per unit in the same building containing the subject. The appellant's comparable sale properties are in various other buildings without sufficient information of key property characteristics to compare and distinguish them from the subject. Although the appellant lists 800 square feet of living area for each of these comparables in his Assessment Grid Analysis, the MLS sheets he submitted lack information of these totals. Instead, they disclose only general dimensions of some of the rooms contained in those properties. A simple calculation discloses that those four comparable units contain far less

than the 800 square feet of living area the appellant alleges in his Assessment Grid Analysis. The Board notes that the appellant has the burden of going forward with substantive, documentary evidence sufficient to challenge the correctness of the assessment. The appellant has failed to meet this burden. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Garus Bonzenna
PO BOX 1102
La Grange Park, IL 60526

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602