

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Anna & Charles Frontczak  
DOCKET NO.: 01-25965.001-C-1  
PARCEL NO.: 04-35-400-011

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Anna & Charles Frontczak, the appellants; and the Cook County Board of Review.

The subject property contains a 6,340 square foot parcel of land improved with a two-story, masonry building constructed in 1952. The building contains three retail units on the ground floor as well as six units on the second, the size and use thereof is one of the issues at hearing.

At hearing, Mr. Frontczak appeared and raised two arguments: first, that the subject property is incorrectly classified by the assessor's office; and secondly, that the fair market value of the subject was not accurately reflected in its assessed value.

The appellants submitted multiple documents including: a copy of the zoning ordinance for Glenview; rental statements for the subject from 2001 through 2003; a copy of a loan statement; copies of a floor layouts; copies of building permits; as well as color photographs of the building prior to and during construction.

As to the improvement's size, the appellants' petition reflects 7,506 square feet of building area, while the appellant's brief reflects a size of 7,826 square feet with attached rental charts indicating a breakdown of square footage per unit. In contrast, the board of review submitted an unsigned, one-page memorandum stating that the subject's building included 6,755 square feet without further documentation including the absence of the subject's property record card.

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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:	\$ 11,513
IMPROV.:	\$ 32,770
TOTAL:	\$ 44,283

Subject only to the State multiplier as applicable.

PTAB/KPP

The appellants' evidence further reflects that Glenview's zoning ordinance permits mixed-use properties in the subject's area. The rental statements reflect the various units within the subject's building as well as the size, type of usage, rental amount, number of months in which rents were received, and lastly comments regarding each unit. These charts were prepared by the appellant for years 2001 through 2003. The two floor plans reflect renovations undertaken on the building's second floor, while the photographs depict office units as well as construction undertaken to include a bathroom and kitchen into apartment areas previously used as an office unit.

At hearing, Charles Frontczak testified that the subject was purchased as a commercial building with living area on the second floor. Since the events of September 11, 2001, he stated that several tenants could no longer pay their rents; therefore, he and his wife decided to renovate several units on the upper floor into apartments. He stated that the construction was accorded the appropriate permits in 2001 with construction concluding in 2003. Copies of the building's permits submitted into evidence do not reflect dates, but indicate that alterations and apartment build outs were permitted. Frontczak further testified that as of January 1, 2001, the subject's first floor contained three retail shops, while on the second floor there were: four leased office units, one leased apartment, and then another apartment unit which was vacant for five months and then occupied by the owner as a residence for seven months. He also testified that the Cook County assessor's office changed the subject's classification from 5-92 (commercial property) to 2-12 (mixed-use property) for property tax years after construction was undertaken. Frontczak also stated that the subject was purchased in December of 1999 for \$435,000. Based upon the evidence and his testimony, Mr. Frontczak argued that there should be a class change and reduced assessment for the subject's building.

The board of review presented "Board of Review Notes on Appeal" wherein the subject's final assessment of \$131,464 reflected a market value of \$345,958 or \$51.22 per square foot applying the Cook County Ordinance level of assessment of 38% for commercial property. The board asserted that the subject is a commercial building containing 6,755 square feet of building area and comprised of three retail units on the ground floor and five office units and one apartment on the second floor.

The board of review also submitted copies of CoStar Comps printouts relating to three properties. The sales indicated an unadjusted range from \$61.11 to \$100.00 per square foot of building area. Further, the CoStar printouts indicate that the information reflected therein was obtained from sources deemed reliable, but not guaranteed. Based upon its analysis, the board of review requested confirmation of the fair market value of the subject as of the assessment dates at issue.

At hearing, the board of review's representative asserted that the board rested on the written evidence submissions.

In rebuttal, the appellant asserted that the board's properties consist of two storefront retail properties and a third property that is completely retail located within a one-story building; thereby, lacking comparability to the subject. Further, Frontczak verbally noted that the exterior construction and the age of the board's suggested properties differ greatly from the subject's property. As to the subject, the appellant further testified that the subject was a dilapidated building in need of repair at the time of purchase. Frontczak testified at length that he is an engineer who along with his wife undertook various renovations all with the approval of inspectors. Further, when Frontczak purchased the building, he stated that he found out that there were tenants actually living in units. Armed with this knowledge after the purchase, Frontczak stated that he began discussions with the assessor's office to reclassify the subject's building.

Further, the board's representative testified that when an employee of the assessor's office views a particular building, that building will be reclassified as mixed-use if there is square footage being used as living area. The representative also indicated that there was a subsequent classification change undertaken at the board of review in tax year 2004.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. See National City Bank of Michigan/Illinois v. Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002) and Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill. Admin. Code 1910.65(c). Having considered the evidence presented, the PTAB finds that the appellants have met this burden and that a reduction is warranted.

The PTAB finds that the best evidence of the subject's market value for tax year 2001 is the appellants' recent purchase of the subject in December, 1999, at \$435,000. Further, the PTAB finds that the subject's building contains 7,825 square feet of building area and that the building is a mixed-use property comprising retail area on the ground floor as well as office units and apartment units on the second floor. This un rebutted

evidence is further supported by the testimony that the Cook County assessor's office revised the subject's classification to reflect a 2-12 property which is defined within the county's classification ordinance: as a mixed-use, commercial and residential building of any age with apartment and commercial area totaling six units or less with square foot area less than 20,000 square feet.

The PTAB accorded diminished weight to the board's evidence submission due to: a lack of description for the subject property; the absence of a property record card for the subject; a lack of reliability for the suggested comparables' printouts as stated on their face; and the unadjusted range of values predicated on raw data and relied upon by the board.

Since the market value of this subject has been established, the median level of assessment for Cook County class 2 property for tax year 2001 of 10.18% will apply. This application indicates a total assessed value of \$44,283. Since the subject's current total assessment for tax year 2001 stands at \$131,464, a reduction is merited.

Based upon the evidence, the PTAB finds that the appellants have demonstrated that the subject property is overvalued for tax year 2001. Therefore, a reduction in the subject's market value and assessment is warranted for this year.

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.



Chairman



Member



Member



Member



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: April 1, 2008



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

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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.