



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

APPELLANT: Mark Sciblo
DOCKET NO.: 07-26635.001-R-1
PARCEL NO.: 13-05-400-013-0000

The parties of record before the Property Tax Appeal Board are Mark Sciblo, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C., Rolling Meadows, Illinois; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$6,500
IMPR.: \$40,602
TOTAL: \$47,102

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two-story building with 2,930 square feet of building area. The building is of masonry construction and is 16 years old. The property has a partial unfinished basement and central air conditioning. The property has a 3,125 square foot site and is located in Chicago, Jefferson Township, Cook County. The property is classified as a class 2-12 mixed use commercial/residential building under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the assessment equity argument the appellant provided descriptions and assessment information on eight comparables. The comparables were described as two-story masonry dwellings that ranged in size from 2,664 to 3,404 square feet of living area. The buildings ranged in age from 42 to 95 years old. Each has a full or partial unfinished basement, three have central air conditioning and two have garages. These properties have improvement assessments ranging from \$17,040 to \$42,077 or from \$6.13 to \$12.84 per square foot of living area. The subject has an improvement assessment of \$40,602 or \$13.86 per square foot of living area. Based on these

comparables the appellant requested the subject's improvement assessment be reduced to \$6.13 per square foot of living area or \$17,961.

With respect to the overvaluation argument the appellant submitted a copy of an appraisal estimating the subject property had a market value of \$350,000 as of February 17, 2003. The appraisal was prepared for Park Ridge Community Bank for refinancing purposes. The appraiser developed the three traditional approaches to value in arriving at his estimate of value. Based on the appraised value and applying a 10% level of assessment the appellant requested the subject's assessment be reduced to \$35,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$47,102 was disclosed. The subject's total assessment reflects a market value of \$469,143 when applying the 2007 three year average median level of assessments for class 2 property of 10.04% as determined by the Illinois Department of Revenue.

In support of the assessment the board of review provided descriptions and assessment information on four comparables improved with two-story buildings of masonry construction that ranged in size from 2,612 to 3,224 square feet of building area. The buildings ranged in age from 13 to 48 years old. Comparable #1 was classified as a class 2-11 property while comparables #2 through #4 had the same classification as the subject property. Each comparable had a full or partial basement with one being finished with an apartment. One comparable had central air conditioning and three comparables had two-car garages. These properties had improvement assessments that ranged from \$37,064 to \$48,259 or from \$13.99 to \$15.18 per square foot of living area.

The board of review also submitted a listing of twenty sales composed of class 2-12 properties under 48 years old. The sales occurred from November 1991 to April 2006 for prices ranging from \$95,000 to \$575,000. There was no descriptive data provided for the listed properties.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant argued in part assessment inequity as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction is

not warranted on this basis. The Board finds the comparables most similar to the subject in age were those submitted by the board of review and comparables #1, #3 and #8 submitted by the appellant. These comparables were improved with two-story buildings and three were specifically described as having the same classification code as the subject. Their improvement assessments ranged from \$6.13 to \$15.18 per square foot of living area. Appellant's comparable #1 appears to be an outlier with an improvement assessment of \$6.13 per square foot of living area. Five of the comparables had assessments in a relatively tight range of \$12.84 to \$15.18 per square foot of living area. The subject's improvement assessment of \$13.86 per square foot of living area is within this range. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject was inequitably assessed.

The appellant also argued in part overvaluation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). 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 on this basis.

In support of the overvaluation argument the appellant submitted an appraisal prepared for refinancing with an effective date almost four years prior to the January 1, 2007 assessment date at issue. The Board finds this dated appraisal was insufficient documentary evidence to challenge the correctness of the subject's assessment. As an aside, the Board finds the listing provided by the board of review included sales occurring from June 2004 to April 2006 for prices ranging from \$335,000 to \$575,000, which at least bracketed the market value reflected by the subject's assessment.

In conclusion the Board finds the assessment of the subject property as established by the board of review is correct and a reduction 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: September 21, 2012

Allen Castrovillari

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.