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

APPELLANT: Sam Martorina
DOCKET NO.: 08-22480.001-R-1
PARCEL NO.: 17-22-320-010-0000

The parties of record before the Property Tax Appeal Board are Sam Martorina, the appellant, by attorney Patrick C. Doody, of The Law Offices of Patrick C. Doody in Chicago; 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:

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|---|---|
| **LAND:** | $ 29,474 |
| **IMPR.:** | $ 47,230 |
| **TOTAL:** | $ 76,704 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject property consists of 4,439 square feet of land improved with two residential buildings. The first building contains a 120-year old, three-story, masonry, single-family dwelling with 5,115 square feet of living area. The second building is a coach house/garage with a two-car garage and 840 square feet of living area.

The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant submitted a copy of an appraisal report with an effective date of November 27, 2007. The appraiser estimated a market value for the subject of $475,000, based upon development of the sales

comparison approach to value. The appraisal indicated that only an exterior inspection of the subject was conducted by the appraiser, while stating that the client was the Estate of Paulette Martorina. Further, the appraisal stated that the subject had a quick claim deed from the family trust to individuals of the family in February, 2006.
In the subject's description, the appraisal indicated that the subject was improved with a three-story, masonry, single-family dwelling as well as a two-car garage/coach house. However, the appraisal only uses the square footage of the main house in developing a sales comparison approach to value. Moreover, the appraisal stated that the subject's effective age was 25 years, while stating that the subject's condition was fair with some deferred maintenance in the form of neglect.

Using four properties, the appraisal data indicated that they sold from April, 2007, to January, 2008, for unadjusted prices that ranged from $50.00 to $146.51 per square foot of living area. The appraisal displays adjustments for various factors including: a $20,000 adjustment for condition; a range of $10,000 to $25,000 adjustment for number of bathrooms; a range of $24,500 to $45,000 adjustment for square footage; a $10,000 adjustment for only a two-car garage; and a range from $12,000 to $24,000 adjustment for variance in fireplaces. The appraisal opined a market value for the subject of $475,000. Based upon this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was $111,146. The subject's assessment reflects a market value of $1,157,771 using the Illinois Department of Revenue three-year median level of assessment for class 2, residential property of 9.60% for tax year 2008.

As to the subject, the board of review submitted two grid sheets reflecting the descriptive details of the subject's single-family dwelling as well as the coach house. In addition, copies of the subject's property characteristic printouts and multiple photographs were submitted. The photographs depict a large, three-story structure as well as a two-story structure on the same parcel, which is surrounding by vacant land parcels. Beyond this, the board of review failed to submit any further evidence.

After considering the arguments and reviewing 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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 Board concludes that the appellant has met this burden and that a reduction is warranted.

In determining the fair market value of the subject property, the Board accorded little weight to the appraisal due to the appraiser's lack of interior personal inspection of the subject property, while making unsupported statements which further diminished credibility of the appraisal report. Initially, the appraisal found the subject had an effective age of 25 years, while the subject's actual age is disclosed as 120 years. In addition, the appraisal stated that the main building was vacant with deferred maintenance in the form of neglect, but failed to explain the basis for the statement most especially due to the absence of an interior inspection by the appraiser. Moreover, the Board finds that the appraiser failed to make appropriate adjustments for pertinent factors, most especially, the comparables absence of a coach house. Furthermore, the appellant failed to request a hearing where the appraiser could have testified as to the inconsistencies within the report and /or the methodology used in undertaking this report. Therefore, the Board finds the appraisal's final conclusion of value unreliable, but will examine the sale comparables data submitted by the appellant and make appropriate adjustments, thereto.

Thereby, the Board finds that the subject property contained a market value of $799,000 for tax year 2008. Since the market value of the subject has been established, the median level of assessment as determined by the Illinois Department of Revenue for class 2, residential property of 9.60% will apply. Therefore, the Board finds that a reduction is 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.

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: March 21, 2014

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.