



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

APPELLANT: Sylvia Krumplis  
DOCKET NO.: 08-24800.001-R-1  
PARCEL NO.: 18-33-320-013-0000

The parties of record before the Property Tax Appeal Board are Sylvia Krumplis, the appellant(s), by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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:

**LAND:** \$6,715  
**IMPR.:** \$33,225  
**TOTAL:** \$39,940

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 10,493 square foot parcel of land improved with an 81-year old, frame, two-story, single-family dwelling containing 2,658 square feet of living area, one and one-half baths, air conditioning, and a full, unfinished basement. The appellant argued that the fair market value of the subject was not accurately reflected in its assessed value as the basis of the appeal.

In support of the market value argument, the appellant, via counsel, submitted a brief arguing that subject's assessment increased by 21.8% while the market shows a decrease in home values. The appellant submitted the following documents to support the decrease in values: a printout of market conditions from the MLS; a Standards & Poor's article addressing declining home prices; and a Zindex 4th quarter 2008 listing of home value changes with Willow Springs highlighted.

The appellant also argues that the subject is in need of significant deferred maintenance totaling at least \$100,000 to

fix with the conservative estimates indicating a cost to cure of \$64,435. The appellant requests a reduction in the market value by this amount. The appellant included color photographs of the needed repairs to the subject along with copies of a letter from the appellant indicating the subject is in poor condition, an estimate from Auro, Inc. for repairs to the exterior of the home totaling \$54,500, and another estimate for porch and structure repair totaling \$9,938.50. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the board disclosed the subject's final assessment of \$43,055 with an improvement assessment of \$36,340 or \$13.67 per square foot of living area. The subject's final assessment reflects a fair market value of \$448,490 when the Illinois Department of Revenue's 2008 three-year median level of assessment of 9.60% for Cook County Class 2 property is applied.

In support of the assessment, the board of review presented descriptions and assessment information on a total of two properties suggested as comparable and located within one-quarter mile of the subject. The properties are described as two-story, frame, single-family dwellings. These properties have varying amenities. They are 78 and 100 years old, contain 2,304 and 2,544 square feet of living area, and have improvement assessment of \$15.99 and \$15.18 per square foot of living area. Comparable #1 sold in June 2005 for \$300,000 or \$130.21 per square foot of living area. Based on this argument, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney asserted that the subject received a 21.8% increase at the start of the triennial assessment period, but the real estate market has decreased. She argued the subject has extreme deferred maintenance and included estimates to repair the property.

The board of review's representative, Roland Lara, asserted that the market data submitted by the appellant is speculative and does not directly address the subject's market value. He argued there is no appraisal that addresses the value of the subject.

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 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, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); 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 market value

evidence presented, the PTAB concludes that this evidence indicates a reduction is not warranted.

As to the appellant's percentage increase argument, the PTAB finds this argument unpersuasive. The mere contention that the assessment changed from one year to the next at a higher rate does not demonstrate that the property is overvalued or over assessed. Moreover, the appellant submitted data as to the decline in the market. However, this data does not specifically address the subject to be able to establish its market value.

As to the subject's request to reduce the market value by the estimated repair costs, the PTAB finds that the appellant has failed to meet the burden of showing the subject's value should be reduced by the estimates. These estimates are preliminary accounts of the subject's expenses to repair and do not establish the subject's market value.

However, the PTAB finds that the narrative on these estimates shows that subject has a below average condition. The board of review's evidence lists the subject as average condition. The PTAB finds that the subject's market value should be reduced to reflect a below average condition of the subject and therefore, a reduction in the assessment 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.

*Donald 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: October 18, 2013

*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.