



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

APPELLANT: Paul Koch  
DOCKET NO.: 08-28147.001-R-1  
PARCEL NO.: 22-27-408-003-0000

The parties of record before the Property Tax Appeal Board are Paul Koch, the appellant, by attorney Adam E. Bossov, of Law Offices of Adam E. Bossov, P.C. in Chicago; 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: \$ 9,761  
IMPR: \$ 60,169  
TOTAL: \$ 69,930**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel has 12,844 square feet of land, which is improved with a one-story, masonry, townhouse-style dwelling, plus a second townhome that is not a part of this appeal and for which no description was provided. The subject townhome's improvement size is 1,964 square feet of living area according to the appellant, and the entire parcel's total assessment is \$69,930. This assessment yields a fair market value of \$728,438, or \$370.90 per square foot of living area (including land), after applying the 2008 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 9.60%. The appellant, via counsel, argued that the fair market value of the subject property was not accurately reflected in its assessed value as the basis of this appeal.

In support of the market value argument, the appellant submitted evidence showing that the subject townhome sold in July 2007 for \$435,000. This evidence included a recorded deed. No information was submitted regarding the additional townhome located on this parcel. Two deeds for neighboring parcels were also included as evidence that this sale was at market price. The appellant's pleadings were silent as to the details surrounding the transaction as Section IV of the petition was incomplete. The appellant's attorney indicated that in 2009,

this parcel was divided into two parcels with new PINs issued for that tax year. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject PIN's total assessment of \$69,930 was disclosed. The board of review provided limited data regarding the subject property. A memo indicated that there were two improvements on the subject parcel yet the attorney's evidence only accounted for one improvement. The board of review also provided a property record card indicating that one townhome has a total assessment of \$42,188, or a market value of \$439,458, while the second has a total assessment of \$32,623, or a market value of \$339,818. Based on this submission, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "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. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is not warranted.

The Board finds that the appellant failed to submit sufficient evidence as to the market value of the entire parcel. It is unclear from the evidence contained in the record which townhome is owned by the appellant. Nevertheless, the evidence reflects that one townhome has the same market value as requested by the appellant, while the second has a market value substantially lower than the appellant's request. Accordingly, this Board finds that the appellant has not proven by a preponderance of the evidence that the subject is overassessed, therefore, no 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.

*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: November 22, 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.