



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

APPELLANT: Erwin Obartuch  
DOCKET NO.: 09-22112.001-R-1  
PARCEL NO.: 09-35-327-013-0000

The parties of record before the Property Tax Appeal Board are Erwin Obartuch, the appellant(s); 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:** \$7,814  
**IMPR.:** \$17,086  
**TOTAL:** \$24,900

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 9,768 square foot parcel of land improved with a 55-year old, one-story, masonry, single-family dwelling containing 1,444 square feet of living area, one bath, air conditioning, a fireplace, and a partial, unfinished basement. 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 these arguments, the appellant submitted descriptions and sales information on a total of four properties suggested as comparable. The properties are described as one-story, masonry, single-family dwellings. Features include between one and two and one-half baths, air conditioning for two properties, one or two fireplaces for two properties, and a full basement with three partially finished. The properties range in age from 50 to 56 years and in size from 1,277 to 1,518 square feet of living area. The properties sold from February 2010 to May 2010 for prices ranging from \$235,000 to \$270,000 or from \$154.81 to \$193.81 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$46,938 was disclosed. This assessment reflects a market value of \$527,393 or \$365.23 per square foot of living area using the Illinois Department of Revenue's 2009 three year median level of assessment of 8.90% for Cook County Class 2 property.

In support of the subject's assessment, the board of review presented descriptions and assessment information on a total of four properties suggested as comparable. The properties are described as one-story, masonry or frame and masonry, single-family dwellings. Features include one and one-half or two and one-half baths, air conditioning for three properties, a fireplace for two properties, and a full basement with three finished. The properties range: in age from 46 to 56 years; in size from 1,235 to 1,452 square feet of living area; and in improvement assessment from \$25.64 to \$30.96 per square foot of living area. Sales information was not provided. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a 2010 appraisal and assessor printouts for three additional comparables. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, this evidence cannot be considered by the PTAB. 86 Ill.Admin.Code 1910.66.

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 evidence presented, the PTAB concludes that the evidence indicates a reduction based on market value is warranted.

The appellant presented sales information on four properties. The PTAB finds these properties are similar to the subject. The properties sold from February 2010 to May 2010 for prices ranging from \$235,000 to \$270,000 or from \$154.81 to \$193.81 per square foot of living area. In comparison, the subject's assessment reflects a market value of \$527,393 or \$365.23 per square foot of living area, including land, which is above the range of the comparables. Therefore, the PTAB finds the appellant has met the burden of proving by a preponderance of the evidence that the subject is overvalued and, therefore, 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.

*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: October 19, 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.