



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

APPELLANT: Hildegard Szkirpan
DOCKET NO.: 09-22492.001-R-1 through 09-22492.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Hildegard Szkirpan, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-22492.001-R-1	23-23-301-008-0000	130	0	\$130
09-22492.002-R-1	23-23-301-009-0000	108	0	\$108

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two adjacent vacant parcels with approximately 4,775 square feet of total land area. The subject is located in Palos Park, Palos Township, Cook County and is classified as Class 1-00.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellant's petition asserted the subject property identified by PIN 23-23-301-008 (Parcel #1) was purchased at a Scavenger Tax Sale on December 21, 2007 for a price of \$250, while the parcel identified by PIN 23-23-301-009 (Parcel #2) was purchased at a Scavenger Tax Sale on January 6, 2010 for \$250. A Certificate of Purchase was enclosed for each parcel. The appellant's petition further asserted that although Parcel #1 was purchased at auction, it was not a transfer between related parties and was advertised for sale in a local newspaper. Parcel #2 was not addressed on the appellant's petition.

In support of the equity argument for Parcel #1, the appellant submitted descriptions and assessment information on three vacant

parcels that are located in the subject's same neighborhood, within five blocks of the subject property. They are all classified as Class 1-00 property and range in size from 2,090 to 10,672 square feet of land area. The parcels have land assessments ranging from \$104 to \$533. The appellant indicated in the petition that the subject parcel is not buildable due to its small size. As evidence, the appellant submitted a memorandum prepared by Mike Kenny, an Illinois licensed appraiser and a Certified Illinois Assessment Official (CIAO), to Tom Jaconetty in reference to a prior year Property Tax Appeal Board decision identified by docket #08-22783.001-R-1. Kenny stated in the memorandum that the subject parcel was not buildable as per his conversation with a zoning official at Palos Park. He recommended that the subject's assessment be reduced to reflect a value of \$0.50 per square foot of land area resulting in an assessment of \$286, or market value of \$1,300 in 2008, which is consistent with other unbuildable parcels within Cook County. The appellant also submitted the Planning and Zoning Code of the Village of Palos Park evidencing their requirement that every one-family detached dwelling erected shall be on a lot having an area of not less than one acre. No evidence was submitted for Parcel #2. Based on this evidence, the appellant requested that Parcel #1's assessment be reduced to \$130 while Parcel #2's assessment be reduced to \$108.

The board of review submitted its "Board of Review-Notes on Appeal" wherein its final assessment of the subject totaling \$3,461 was disclosed. This assessment reflects a market value for both parcels of \$34,610 using Cook County's statutory level of assessment of 10% for Class 1 property. As evidence, the board of review submitted assessment data relating to three suggested comparables. They are all located within subject's same neighborhood. Suggested comparable #1 is classified as Class 2-41, while suggested comparables #2 and #3 are classified as Class 1-00 as is the subject property. They range in size from 2,365 to 3,225 square feet of land area and have land assessments ranging from \$2,322 to \$2,550. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing the appellant's son, Daniel Szkirpan, testified that he was a co-owner of the subject property. He stated that the assessment should be reduced based on the memorandum written by Mike Kenny as Kenny is a licensed appraiser in Illinois as well as a CIAO. He also testified that since the subject lots contained a total of 4,775 square feet of area, it was unbuildable according to the Village of Palos Park's zoning guidelines. Additionally, the appellant submitted a 2010 Cook County Assessor decision, marked as Exhibit "A", indicating that the assessment for Parcel #1 had been reduced to \$130 while the assessment for Parcel #2 had been reduced to \$108. The board or review had no objection as to this submission.

The board of review representative argued that no weight should be placed on Mike Kenny's memorandum because although Kenny is an

Illinois licensed appraiser, the memorandum was not an appraisal completed under the state's proscribed guidelines.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The record in this appeal disclosed the subject property had a final total assessment for the 2009 tax year of \$3,461. The assessment for Parcel #1 was \$1,885 which reflects a market value of \$18,850, while the assessment for Parcel #2 was \$1,576 which reflects a market value of \$15,760. The Board also takes notice of its prior year decision in docket number 08-22783.001-R-1 wherein the subject's assessment for Parcel #1 only was reduced to a market value of \$1,300 based on the evidence submitted by the parties. There was no prior Property Tax Appeal Board appeal for Parcel #2.

The Property Tax Appeal Board takes notice that the Cook County Board of Commissioners through the passage of Ordinance No. 08-O-51 (the "Ordinance") amended Chapter 74 Taxation, Article II, Division 2 Section 74-64, effective for the 2009 tax year. (See 86 Ill.Admin.Code §1910.90(i).) The Ordinance changed the statutory assessment classification level of assessments for Class 1 property throughout Cook County from 22% to 10%.

One of the issues before the Property Tax Appeal Board is the subject's fair market value. 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 (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 evidence indicates a reduction based on market value is warranted.

In determining the fair market value of the subject property, the Board takes judicial notice of its decision identified by docket #08-22783.001-R-1. In that decision, the Board determined the subject property's Parcel #1 had a market value of \$1,300 based on identical evidence submitted by the appellant. Therefore, the Board finds that Parcel #1 had a market value of \$1,300 for the 2009 assessment year. Since the market value of the subject has been established, the 2009 Cook County statutory level of assessment of 10% for Class 1 property shall apply. In applying this level of assessment to the subject, the total assessed value for Parcel #1 is \$130.

Regarding Parcel #2, the Board finds the appellant included evidence of the 2010 assessment for the subject property. This year is within the triennial assessment cycle that is the subject of this appeal. The Board finds that "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979). Therefore, the Board finds that based upon the county assessor's 2010 assessment reduction, it is appropriate to reduce the appellant's 2009 assessment for Parcel #2 to \$108. Thereby, the Board finds that a reduction in the subject's assessment is warranted.

As a final point, the Board finds no further reduction is warranted based on the appellant's equity argument.

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: May 18, 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.