



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

APPELLANT: Frank Nosek
DOCKET NO.: 09-23049.001-C-1 through 09-23049.005-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Frank Nosek, the appellant(s), 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:

| DOCKET NO | PARCEL NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|--------------------|--------|---------|----------|
| 09-23049.001-C-1 | 16-19-401-001-0000 | 4,097 | 0 | \$4,097 |
| 09-23049.002-C-1 | 16-19-401-002-0000 | 3,046 | 21,141 | \$24,187 |
| 09-23049.003-C-1 | 16-19-401-005-0000 | 3,046 | 12,051 | \$15,097 |
| 09-23049.004-C-1 | 16-19-401-038-0000 | 6,093 | 5,285 | \$11,378 |
| 09-23049.005-C-1 | 16-19-224-050-0000 | 22,646 | 24,074 | \$46,720 |

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one and two part-story funeral home building with 15,150 square feet of building area on a 25,994 square foot site. One of the parcels includes a commercial/garage building with a parking lot located across the street from the remaining four contiguous parcels. The subject's building was constructed from 1928-1962. The property is located in Berwyn, Berwyn Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$715,000 as of January 1, 2008. The appellant also requested that the subject's parcel containing the commercial building/parking lot located across the street be assessed as a class 2 residential property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$101,479. The subject's assessment reflects a market value of \$734,291 using a blended assessment of 13.82%. The board of review specifically identified that the subject's parcel ending in -050 contains a commercial building/parking lot with an assessment of \$46,720. This assessment reflects a market value of \$186,880 or \$128.26 per square foot of building area, including land when using the 2009 level of assessment for Class 5 property of 25% as determined by the Cook County Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted seven sale comparables from the CoStar Comps Service regarding the parcel ending in -050.

At hearing, the appellant's attorney offered into evidence photos identifying the exterior areas of the subject. The photos were accepted into evidence and marked as Appellant's Exhibit #1. The appellant stated that the subject consists of a funeral home with four contiguous parcels and one parcel located across the street.

The parcel located across the street from funeral home building is a commercial building with adjacent parking that is currently being used as the funeral home's garage/storage and additional parking. The appellant argues that since this commercial building is being used as the funeral home's garage/storage building and for additional parking, it should be classified the same as the funeral home. After questioning by the administrative law judge, the appellant's attorney stated that its prior use was a gas station and may be sold separately in the future.

The board of review analyst testified that the subject property has been historically split into two classifications by the assessor and thus, should remain as classified. The board of review analyst testified that the subject is assessed at 25% and 10%. Therefore, the blended level of assessment is 13.82%. When the blended level of assessment is applied, a market value of \$734,291 is derived for the subject.

Conclusion of Law

The Board finds that the appellant did not submit sufficient evidence to establish that the subject's parcel ending in -050 currently being used as a garage/storage area and additional parking was incorrectly classified as a commercial property under the Cook County Real Property Assessment Classification Ordinance. The evidence submitted indicates that the subject's garage and additional parking lot is a separate parcel of land that is located across the street and not contiguous with the class 2 parcels. The mere fact that this parcel of land is currently used as the funeral home's garage/parking lot does not constitute as sufficient evidence for a classification change similar to the funeral home. Furthermore, this parcel of land does meet the definition of commercial property as it contains a garage/storage building. Therefore, the Board finds that a change in the subject's classification is not justified.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the subject's market value, the Board gives little weight to the appellant's appraisal's conclusion. The Board finds that three of the appraisal's sale comparables analyzed were sold in 2003 and 2005. These prior sales cannot accurately be analyzed and considered to determine a 2009 market value. Furthermore, at hearing there was no appraiser testimony to bolster the position indicated by the appraisal. The Board finds that because of this analysis and the use of inappropriate market data, the estimate of the value for the subject property

is unreliable. In examining the remaining comparables, the Board gives little weight to the board of review's comparables as the raw sales provided are for service stations/restaurant buildings and not funeral homes. The appellant's two remaining similar comparables per the appraisal do not constitute a range. Therefore, the Board finds this argument unpersuasive.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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 20, 2015



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.