



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

APPELLANT: Eric Grabowski
DOCKET NO.: 09-35603.001-R-1
PARCEL NO.: 12-32-315-007-0000

The parties of record before the Property Tax Appeal Board are Eric Grabowski, the appellant, by attorney Terrence J. Griffin, of Eugene L. Griffin & Associates, Ltd. 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: \$ 2,625
IMPR: \$ 12,505
TOTAL: \$ 15,130

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property contains 7,500 square feet of land improved with a 66-year old, one and one-half story, frame, single-family dwelling. Features of the home include one bathroom and a two-car garage. The property is located in Leyden Township.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket #08-30406-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$17,068 based on the joint agreement of the parties. The appellant's attorney asserted that 2008 and 2009 were within the same general assessment period for residential property.

The appellant also submitted an appraisal of the subject to demonstrate the subject was being overvalued. The appraisal developed two of the three traditional approaches to value, the cost and sales comparison approaches while the appraiser placed most emphasis on the later approach. The appraiser estimated a market value for the subject of \$170,000 as of the effective date of April 11, 2006. The appraisal included numerous interior and exterior photographs of the subject as well as a building sketch

indicating that the subject contained 1,238 square feet of living area.

In the cost approach, the appraiser developed a reproduction cost new using the Marshall and Swift Cost Manual of \$145,925, while also applying 71% physical depreciation due to the subject's age. Deducting depreciation and a value for site improvements, the appraiser estimated a value under this approach of \$170,318.

In the sales comparison approach, the appraiser employed four sale comparables while making adjustments to these properties for pertinent factors. After adjustments, the appraiser estimated a market value for the subject of \$170,000 for the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$19,422 was disclosed. The board of review submitted descriptions, sales and assessment information on four comparables to demonstrate the subject was being assessed uniformly and that the subject's assessment reflected the property's market value.

The four properties were located within the subject's subarea and were improved with a one-story or one and one-half story, single-family dwelling. They ranged: in age from 48 to 68 years; in improvement size from 1,062 to 1,234 square feet; in improvement assessments from \$13.37 to \$20.84 per square foot of living area. The subject contained an improvement assessment of \$14.79 per square foot of living area. In addition, the board submitted sales data reflecting that these properties sold from July, 2008, through June, 2009, for prices that ranged from \$215,000 to \$245,000 or from \$182.33 to \$230.70 per square foot of living area. In support, the board submitted copies of printouts from the Cook County Recorder of Deeds office.

As to the appellant's request for the subject's assessment to remain in effect for the 2009 tax year under 35 ILCS 200/16-185, the board submitted a brief. Said brief argues that the subject property is not an owner-occupied residence and thereby does not meet the statutory requirements for this type of relief. Specifically, the brief notes that the subject's address is 117 N. Prater Avenue in Northlake, which is not accorded a homeowner's exemption by the county assessor's office. In contrast, the taxpayer address for this subject property is actually identified as 878 Summerhill Drive in Aurora, Illinois which is located in Kane County. Exhibit A in this brief are printouts from the Kane County assessor's office which reflect that the property is owner-occupied by Eric and Julie Grabowski, who are the appellant's in the case at issue herein. Therefore, the board of review asserts that the subject property is not an owner-occupied dwelling.

The Board notes that a copy of the board of review's evidence was forwarded to the appellant on July 13, 2012, with notice that the

appellant was granted until August 13, 2012 to submit rebuttal evidence. No such evidence was submitted by the appellant.

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, 331Ill.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 appellant has met this burden and that a reduction is warranted.

As to the appellant's argument that the subject's 2008 assessment should be rolled or applied to the 2009 assessment, the Board finds this argument unpersuasive.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that there was no evidence submitted by the appellant to indicate that the subject property is an owner-occupied residence. To the contrary, the board of review submitted evidence that the appellant-taxpayer is accorded a homeowner's exemption on a residence in Kane County with documentation in support thereof. Moreover, the Board sent a copy of the board of review's evidence to the appellant on July 13, 2013 with correspondence indicating a 30-day period for rebuttal was accorded the appellant. The appellant did not submit any rebuttal evidence. Therefore, application of the aforementioned section of the Property Tax Code is inappropriate.

In determining the fair market value of the subject property, the Board thoroughly considered the parties' evidence and finds the best evidence to be the appellant's appraisal. The Board finds

this appraisal to be persuasive for the appraiser inspected the subject property and developed the sales comparison approach to value in estimating the subject's market value. Moreover, market data was used to obtain improved sale comparables while providing sufficient detail regarding each sale as well as appropriate adjustments, where necessary. In contrast, the board of review submitted unadjusted, raw sales data.

Therefore, the Board finds that the subject property contained a market value of \$170,000 for tax year 2009. Since the market value of the subject has been established, the Illinois Department of Revenue's 2009 median level of assessment of 8.90% for class 2, residential property will apply and 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.

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: February 21, 2014

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.