



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

APPELLANT: Stanley Wilczynski, Jr.
DOCKET NO.: 10-24727.001-C-1 through 10-24727.003-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Stanley Wilczynski, Jr., the appellant, by attorney Michael G. Flanagan of Flanagan/Bilton, LLC, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-24727.001-C-1	32-20-412-004-0000	490	0	\$490
10-24727.002-C-1	32-20-412-005-0000	6,150	5,575	\$11,725
10-24727.003-C-1	32-20-412-017-0000	3,497	1,053	\$4,550

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of three parcels that are comprised of Class 5-17 commercial property as well as an adjoining Class 1-00 vacant land parcel located in Bloom Township, Cook County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$70,000 as of January 1, 2009 using the sales comparison approach to value. The appellant also submitted a copy of the final decision issued by the Cook County Board of Review establishing assessments for the subject parcels of \$1,240, \$29,532 and \$11,291. These assessments reflect estimated market values of \$12,400, \$118,128 and \$45,164 or a total estimated market value of \$175,692 when applying the level of assessment of 25% for Class 5A and 10% for Class 1 property as provided under the Cook County Real Property Assessment Classification Ordinance.

Appellant's counsel also argued the subject property suffers from high vacancy, which requires an additional debasement to its assessment based on an affidavit from the property owner. In addition, appellant's counsel claimed the subject property had been offered for sale for several years, but did not disclose the purported listing price. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect a fair market value of \$56,524.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board.

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. The Board further finds a reduction in the subject's assessment is warranted.

The appellant 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal of the subject property submitted by the appellant for \$70,000. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. The subject's assessment reflects an estimated market value of \$175,692, which is greater than the appraisal submitted by the appellant. Therefore, a reduction in the subject's assessment is warranted.

The Board gave no weight to the appellant's argument that the subject's assessment should further reduced based on reported vacancy and because the subject property had been listed for sale for the past several years. First, the Board finds the appellant's appraiser did not formulate an income approach to value wherein the subject property's purported vacancy could be analyzed in relation to the market. Second, the Board finds the vacancy of the subject property in and of itself without other market value considerations is not a credible basis for assessment relief. Finally, the Board finds the record is void of any evidence indicating the subject property had been listed for sale for several years. In fact, page 12 of the appraisal

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report indicates "The property is reported not to be currently listed for sale."

Since fair market value has been established, the 25% and 10% level of assessments for Class 5A property and Class 1 property as provided under the Cook County Real Property Assessment Classification Ordinance shall apply. (86 Ill.Admin.Code §1910.50(c)(3)).

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: August 23, 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.