



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

APPELLANT: Norbert Mika
DOCKET NO.: 10-30492.001-R-1
PARCEL NO.: 13-17-229-018-0000

The parties of record before the Property Tax Appeal Board are Norbert Mika, the appellant, by attorney Glenn S. Guttman of Rieff Schramm Kanter & Guttman 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: \$6,000
IMPR.: \$14,600
TOTAL: \$20,600

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story masonry constructed multi-family dwelling with 2,090 square feet of living area. The building is approximately 84 years old. Features of the property include two units, a full unfinished basement and a 2.5-car garage. The property is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance"). Class 2 property has an Ordinance level of assessment for the 2010 tax year of 10% or market value.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the property was purchased in April 2010 for a price of \$206,000. The appellant indicated the property was purchased

from Philip DeFrancesco and the property was sold by Bank of America. The appellant further indicated the parties to the transaction were not related. The appellant did not disclose whether or not the property was advertised on the open market or how long the property was exposed to the market. In further support of the purchase the appellant submitted a copy of the settlement statement and a copy of the warranty deed. The appellant also submitted a copy of form PTAX-215, Assessment Ratios Adjusted for Changes, for the 2009 tax year indicating class 2 property had a 3-year average level of assessment of 8.90% as determined by the Illinois Department of Revenue. The appellant also submitted a copy of the final decision issued by the Cook County Board of Review establishing a total assessment for the subject of \$30,767, which reflects a market value of \$307,970 using the Ordinance level of assessments for class 2 property of 10%. Based on this evidence the appellant requested the subject's assessment be reduced to \$18,334.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

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 only evidence of market value timely submitted in this record is the sale of the subject in April 2010 for a price of \$206,000. The appellant provided evidence demonstrating the sale had some of the elements of an arm's length transaction but failed to disclose whether or not the property had been advertised on the open market or how long the property been exposed on the open market. The Board finds,

however, the purchase price is below the market value reflected by the assessment. The board of review did not timely 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 and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.49(a) & §1910.69(a)). Based on this record the Board finds a reduction in the subject's assessment is justified.

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

Tracy 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 22, 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.