



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

APPELLANT: Norbert Mika
DOCKET NO.: 10-30501.001-R-1
PARCEL NO.: 13-17-414-035-0000

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.: \$29,980
TOTAL: \$35,980**

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 2010 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 is improved with a two-story multi-family dwelling of masonry construction with 2,370 square feet of living area. The building is approximately 87 years old. Features of the property include two apartments, a full unfinished basement and a one-car detached garage. The property has a 3,750 square foot site and is located in Chicago,

Jefferson Township, Cook County. The subject is classified as a class 2-11 apartment building with 2 to 6 units under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance") with a level of assessment of 10% of market value.

The appellant contends in part the improvement assessment of the subject property is inequitable. In support of this argument the appellant submitted descriptions and assessment information on five comparables. The data provided by the appellant indicated the comparables had improvement assessments ranging from \$11.35 to \$12.88 per square foot of living area.

The appellant also marked recent sale as an alternative basis of the appeal. In support of this aspect of his argument the appellant completed portions of Section IV - Recent Sale Data of the appeal form disclosing the property was purchased from Stacy L. Crook in April 2011 for a price of \$162,000. The appellant also submitted a copy of the closing statement corroborating the purchase price and sale date.

The appellant submitted a copy of the decision issued by the board of review establishing a total assessment for the subject property of \$39,369. The subject's assessment reflects a market value of \$393,690 when applying the Ordinance level of assessments for class 2 property. The appellant also indicated the subject had an improvement assessment of \$33,369 or \$14.08 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced.

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 in part unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must

demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has met this burden.

The appellant in this appeal submitted assessment information on five assessment comparables to demonstrate the subject was inequitably assessed. These comparables had improvement assessments that ranged from \$11.35 to \$12.88 per square foot of living area. The subject has an improvement assessment of \$14.08 per square foot of living area, which is above the range established by the comparables. 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 §1910.40(a) & §1910.69(a)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment based on assessment inequity is warranted.

The appellant alternatively argued overvaluation. 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 on this basis.

The Board finds the appellant did not complete Section IV - Recent Sale Data of the appeal disclosing whether or not the parties to the transaction were related, he did not disclose whether or not the property was sold using a Realtor, he did not disclose whether or not the property had been advertised on the open market and he did not disclose how long the property had been exposed on the open market. The appellant did submit a copy of the closing statement that indicated no sales commission was paid. As a final point, the sale occurred in April 2011, approximately 15 months after the assessment date at issue. Based on this record the Board finds the appellant failed to demonstrate the sale had the elements of an arm's length transaction that resulted in a price reflective of market value as of the assessment date at issue. Based on this record the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

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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.