



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

APPELLANT: Ronald Klopack  
DOCKET NO.: 10-35169.001-R-1  
PARCEL NO.: 02-22-201-040-0000

The parties of record before the Property Tax Appeal Board are Ronald Klopack, the appellant(s); 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:** \$2,380  
**IMPR.:** \$9,689  
**TOTAL:** \$12,069

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 2,442 square foot parcel of land improved with a 49-year old, two-story, masonry, single-family, townhome-style dwelling containing 1,075 square feet of living area. Amenities include one and one-half baths, two bedrooms and a full, unfinished basement. The appellant argued that the fair market value of the subject is not accurately reflected in its assessed value.

The appellant requests that the 2009 Property Tax Appeal Board Decision be applied to the 2010 assessment year. In addition, the appellant submitted the same evidence that was submitted in the 2009 appeal.

In support of the market value argument, the appellant submitted an appraisal authored by Anita Taylor. The report indicates Taylor holds the designation of a State of Illinois associate real estate appraiser. The appraiser personally inspected the interior and exterior of the subject and indicated the subject has an estimated market value of \$135,000 as of January 1, 2009. The appraisal report utilized the sales comparison approach to value to estimate the market value for the subject property.

Under the sales comparison approach, the appraiser analyzed the sales of three properties located within three and one-half miles of the subject property. According to the appraiser, the search for comparable sales was extended outside the immediate neighborhood due to the lack of similar sales within a mile of the subject. The comparables are all townhome-style, single-family dwellings with two bedrooms and one and one-half baths with masonry, frame or frame and masonry exterior construction. The properties contain from 1,047 to 1,071 square feet of living area and sold from July 2008 to December 2008 for prices ranging from \$145,000 to \$164,500, or from \$138.49 to \$157.12 per square foot of living area, including land. The appraiser adjusted each of the comparables for pertinent factors. Based on the similarities and differences of the comparables when compared to the subject, the appraiser estimated a value for the subject of \$135,500. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$16,231. The subject's assessment reflects a market value of \$181,555 using the Illinois Department of Revenue's 2010 three year median level of assessment of 8.9% for Cook County Class 2 property.

In support of the subject's assessment, the board of review presented descriptions and assessment information as well as photographs on a total of four properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry or frame and masonry, single-family, townhome-style dwellings with various amenities. The properties range: in age from 38 to 42 years; in size from 1,080 to 1,146 square feet of living area; and in improvement assessment from \$13.00 to \$16.55 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter asserting that the board of review's evidence was a final decision and that the

assessment was incorrect. He included a grid analysis the assessment for the subject and the board of review's comparables from assessment years 2009 through 2012.

After considering the arguments and reviewing 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 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> 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 2009 assessment should be rolled forward to the 2010 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 the 2010 assessment year is the start of a new assessment cycle and, therefore, the Board cannot apply the 2009 Board decision, but must look to the evidence presented in the appeal. In addition, the Board finds this property is not owner-occupied and does not qualify under 35 ILCS 200/16-185 for the

assessment to roll forward for any of the remaining years of the triennial.

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.

Therefore, the Board finds that the subject property contained a market value of \$135,000 for tax year 2010. Since the market value of the subject has been established, the Illinois Department of Revenue's 2010 median level of assessment of 8.94% 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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: January 24, 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.