FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Halina Pociask
DOCKET NO.: 11-21591.001-R-1
PARCEL NO.: 23-13-404-020-1017

The parties of record before the Property Tax Appeal Board are Halina Pociask, 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:	$1,897
IMPR.:	$4,272
TOTAL:	$6,169

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a residential condominium unit within a three-story, masonry, 18-unit, condominium building located in Palos Township, Cook County. The appellant argued that the market value of the subject property is not accurately reflected in its assessed value and that the subject is inequitably assessed as the bases of the appeal.

As a procedural matter, the Property Tax Appeal Board (PTAB) consolidated this hearing with six other appeals. All seven properties are condominium units located within the subject's building and all six appellants submitted the same evidence and made the same arguments.

In support of the appellant's arguments, the appellant submitted a grid with descriptive, assessment and sales information on four properties. Three of these properties are located in the subject's building while one is located in the building next to the subject. Photographs of the exterior of the subject's building and this building were included. The appellant also presented sales information on two additional properties located

in the condominium complex next door. In reviewing all the sales information, the evidence shows one property sold in 1992 while the remaining five properties sold from March 2009 to July 2011 for prices ranging from $58,000 to $75,000. The appellant included a letter indicating the condominium building located next door is identical to the subject, but with only twelve condominium units.

The appellant also included assessment information on the subject and these four comparables along with the 11 other units within the condominium unit located next door. The comparables have improvement assessments from $3,817 to $10,301. The appellant did not provide the percentage of ownership for these comparables nor submitted anything to support the size listed for each comparable. Based on this evidence the appellant requested a reduction in the subject's assessment.

At hearing, the witness, Monica Wiatr, testified that she prepared the appellant’s documents. She testified the sales comparables show that the subject property is overvalued. Ms. Wiatr testified that the building next door is identical to the subject with the exception of six less units. She testified that the 2009 sales for the building next door where for a one bedroom and a two bedroom unit. When asked about the sizes of the comparable properties, Ms. Waitr testified she estimated the size of all the properties based on their floor plans. Ms. Waitr did not know the percentage of ownership for the comparable units. She testified the building next door is not part of the subject’s condominium declaration and does not share percentage of ownership with the subject’s building.

Ms. Dolores Cook purchased the unit listed as appellant’s comparable #2. Ms. Cook testified that she purchased the unit from the daughter of a friend after the friend passed away. She was unsure of whether she approached the daughter about selling the unit or if the daughter approached her. Ms. Cook testified that the property was never listed for sale with a real estate broker.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $12,327 was disclosed. This assessment reflects a market value of $129,895 using the Illinois Department of Revenue's 2011 three year median level of assessment for class 2 property of 9.49%.

In support of the subject's assessment, the board of review also submitted a memo from Nicholas Jordan, Cook County Board of Review Analyst. The memorandum shows that one unit, or 5.61% of ownership, within the subject's building sold in 2007 for a total of $148,000. An allocation of 15% or $22,200 was subtracted from the total sale price for personal property to arrive at a total market value for the building of $2,242,424. The percentage of ownership for the subject, 5.68%, was then utilized to arrive at a value for the subject of $127,360.

The board also submitted a grid listing for each unit in the building: the property identification number; the percentage of ownership; and the assessment. An additional grid provided the percentage of ownership and sales information on the one unit. As a result of its analysis, the board requested confirmation of the subject's assessment.

The board of review's representative, Isreal Smith, testified that one unit in the building sold in 2007 and this sale supports the subject's market value. He testified that of the comparables submitted by the appellant, two units have the same percentage of ownership as the subject. He further testified that the county assesses condominium units based on their percentage of ownership so as to include the common areas of the building.

In rebuttal, the appellant submitted several appraisals and sales information on new comparables. The appellant also included some clarifying evidence in regards to the sales comparables previously submitted. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal and, therefore, the appraisal evidence and additional sales comparables cannot be considered by the PTAB. 86 Ill.Admin.Code 1910.66.

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 PTAB concludes that the evidence indicates a reduction is warranted.

The parties presented sales information on seven properties. Three of these sales are units located within the building next to the subject. The unrebutted testimony shows these two buildings are identical, but for six additional units within the subject. The PTAB finds that the appellant's sales comparables #1 and #3 and the two additional sales comparables from 2009 are most similar to the subject with sale dates closest to the lien date in question. The PTAB gives less weight to the appellant's sales comparable #2 as this property was not an arm's length transaction. In addition, the PTAB gives less weight to the appellant's sales comparable #4 and the board of review's sales comparable as these sales are too far removed from the lien date to accurately reflect a market value for January 1, 2011.

The comparables sold from March 2009 to July 2011 for prices ranging from $58,000 to $75,000. In comparison the subject’s assessment reflects a market value of $129,895 which is above the range of these comparables. The PTAB finds the subject's assessment reflects a market value that is not supported by the comparables. Therefore, a reduction based on market value is warranted. Therefore, the PTAB does not need to address the appellant’s equity argument.

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.

Chairman

Member

Member

Member

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: March 21, 2014

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.