



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

APPELLANT: Matilda & Tibor Marczali
DOCKET NO.: 11-21682.001-R-1
PARCEL NO.: 28-21-212-018-0000

The parties of record before the Property Tax Appeal Board are Matilda & Tibor Marczali, 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: \$1,842
IMPR.: \$15,318
TOTAL: \$17,160

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,700 square foot parcel of land improved with a 24-year-old, two-story, single-family dwelling containing 2,553 square feet of living area and one and one-half baths. The appellant argued that the market value of the subject property was not accurately reflected in its assessed value and that there was unequal treatment in the assessment process as the bases of this appeal.

In support of the market argument, the appellants submitted a letter stating the subject property is subject to flooding and has suffered damage due to this flooding. To support this, the appellants included: photographs of the subject showing the cracks in the foundation and flooded yard; an application to FEMA in 2008 for damages due to flooding; two estimates from

2008 for foundation repairs; and a 1999 letter to the City of Oak Forest stating that the subject property is located in a Special Flood Hazard Area.

In support of the equity, the appellants submitted descriptions and assessment information on a total of five properties suggested as comparable and located in the same area as the subject. The properties are described as two-story, frame or frame and masonry, single-family dwellings. The properties have varying amenities. They range: in age from 21 to 37 years; in size from 2,368 to 3,050 square feet of living area; and in improvement assessments from \$1.56 to \$8.78 per square foot of living area. The evidence for comparable #3 indicates the improvement assessment of \$1.56 per square foot of living area is pro-rated with another parcel; however, information on this second parcel was not provided. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$18,159 or \$7.11 per square foot of living area and total assessment of \$20,001 were disclosed. The subject's total assessment reflects a market value of \$210,759 using the Illinois Department of Revenue's three-year median level of assessment for class 2, residential property of 9.49% for tax year 2011.

In support of the subject's assessment, the board of review submitted descriptions and assessment information on three properties suggested as comparable with one property located within one-quarter mile of the subject. The properties are described as two-story, frame or frame and masonry, single-family dwellings. The comparables have varying amenities. They range: in age from 14 to 32 years; in size from 2,017 to 2,460 square feet of living area; and in improvement assessments from \$7.68 to \$9.92 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant, Mitilda Marczali, argued that the subject property suffered significant damage to flooding from the creek that runs behind the property. She testified that the river has eroded the soil along the banks and enlarged the creek so that there is significant flooding on her property whenever the creek rises. She testified that there is damage to the subject's foundation due to the flooding. Ms. Marczali testified that she received money from FEMA in 2008 to repair

the interior of the subject because of the flooding, but was unable to secure the FEMA loan required to repair the foundation and fix the sinking of the foundation. She reviewed many of the photographs and described how the flooding has affected the subject as depicted in the photographs.

Ms. Marczali testified that that subject is masonry on the front of the subject and on the first floor, but that the second floor on the rear of the house and the south side have wood siding. She stated the subject is located on a dead end street with no curbs.

In regards to her suggested comparables, Ms. Marczali testified that none of the other properties are located in the flood zone and none suffer from flooding. Ms. Marczali testified that she is the only house along the creek bank that experiences flooding to such a significant degree. She acknowledged that comparable #4 is a double lot, but that she did not include assessment data for the second lot for this property.

In cross-examination, Ms. Marczali testified that the sides of the creek are being washed away over the years and the creek continues to get closer to the house.

The board of review's representative, Michael Terebo, testified that the board of review's comparables support the subject's current assessment.

After reviewing the testimony 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 Board concludes that the appellants have not met this burden and that a reduction is not warranted.

As to the argument that the subject property is devalued due to the subject's location in a floodway and the foundation damage

due to the flooding, the Board finds that appellant failed to establish the value lost by this. The appellant submitted aged estimates that provide an estimated cost to repair the foundation, however the appellant failed to submit any evidence to show what the subject's market value is prior to these repairs such as an appraisal, a recent sale of the subject, or recent sales of comparable properties. Therefore, the Board is unable to establish the subject's market value based on its current condition.

The appellants also contend 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989).

The parties presented a total of eight properties suggested as comparable. The Board finds the appellant's comparables #1 through #4 and the board of review's comparables most similar to the subject in construction, design, age and/or size. These properties range: in age from 14 to 37 years; in size from 2,017 to 3,050 square feet of living area; and in improvement assessments from \$6.78 to \$9.92 per square foot of living area. In comparison, the subject's improvement assessment of \$7.11 per square foot of living area is within the range of these comparables. However, the Board finds that due to the subject's flooding, the subject property is inferior to the comparables and should be assessed below them. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the improvement assessment 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. 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: June 20, 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.