



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

APPELLANT: Warren Rojek
DOCKET NO.: 11-22234.001-R-1
PARCEL NO.: 19-33-107-007-0000

The parties of record before the Property Tax Appeal Board are Warren Rojek, the appellant; 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: \$ 6,483
IMPR.: \$ 3,517
TOTAL: \$ 10,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,374 square foot parcel of land improved with a 63-year old, one and one-half story, frame, single-family dwelling. The improvement contains 1,512 square feet of living area. Amenities include one full bath, four bedrooms, and a detached two-car garage.

The appellant argued that the subject's market value is not accurately reflected in its assessment as the basis of this appeal.

In support of the overvaluation argument, the appellant submitted two separate comparative market analysis reports. The first report, prepared by a real estate broker with Coldwell Banker, listed a summary of 11 sales that were either foreclosures or short sales, as well as one active listing and two pending transactions. The closed properties ranged in sale date from December 2010 through January 2012 and sold for prices ranging from \$50,000 to \$120,000, or \$39.62 to \$96.15 per square foot, including land. The broker then suggested a market price of \$95,000 for the subject as of February 18, 2011. The report did note that the subject is in need of substantial repairs,

maintenance and updating for both the interior and exterior of the subject property.

The second report was prepared by Robert Cox of NABAR Network. No real estate broker credentials were listed. A summary chart with eight closed properties was presented, with comparables #1, #4, #5 and #8 being identical to properties listed in the first report. The properties ranged in sale date from December 2010 through October 2011 and sold for prices ranging from \$63,000 to \$95,000. All of the sales appear to be foreclosures, short sales or estate sales, with the possible exception of one. A value of approximately \$87,000 was placed on the property as of February 17, 2012. Based upon this analysis, the appellant requested a reduction in the subject's assessment be reduced to \$10,000.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$15,000. This assessment reflects a total market value of \$158,061 or \$104.54 per square foot based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2011 of 9.49% for class 2 property, as is the subject.

The board of review submitted descriptive and assessment data as well as photographs relating to four suggested comparables. They are all located within subject's neighborhood and three of the properties are located within a one-quarter mile radius of the subject. The properties are improved with a one or one and one-half story, frame, masonry or frame and masonry, single-family dwelling with three or four bedrooms, and a multi-car garage. The board of review also included the following sales data: comparable #1 sold in June 2010 for \$177,000, or \$117.76 per square foot, including land; comparable #2 sold in April 2010 for \$233,000, or \$131.42 per square foot, including land; comparable #3 sold in March 2010 for \$184,000, or \$112.20 per square foot, including land; and comparable #4 sold in April 2010 for \$195,000, or \$146.40 per square foot, including land. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant clarified that the board of review's comparables were in better condition than his property, were updated and more desirable and were not similar in style to the subject. Two additional market analysis were submitted, however, these additional sales comparables submitted on rebuttal were given no weight by the Board pursuant to Section 1910.66 (c), which states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code 1910.66(c)).

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has

jurisdiction over the parties and the subject matter of this appeal.

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); 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.Adm.Code 1910.65(c)). Having considered the evidence presented, the Board finds that the appellant has met this burden and that a reduction is warranted.

The parties submitted a total of 19 sales suggested as comparable for the Board's consideration. The Board finds that the 11 comparables submitted by the appellant's broker from Coldwell Bank are all distressed sales ranging in price from \$39.62 to \$96.15 per square foot, including land. The board of review's two best comparables, comparables #1 and #3, range in sales price from \$112.20 to \$117.76 per square foot, including land. The remaining comparables were given less weight by the Board. The subject is currently valued at \$104.54 per square foot, including land, which is within the range of the most similar comparables. However, the Board finds, based on undisputed evidence in the record, that the subject property is inferior in condition to the board of review's comparables and the market value should reflect this. After considering adjustments and the differences in the distressed sales submitted by Coldwell Bank, as well as the board of review's most similar properties, the Board finds the subject's current market value is not supported and a reduction in the subject's assessment is warranted to the appellant's request.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank 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: February 21, 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.