



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

APPELLANT: Linda Jelinek
DOCKET NO.: 11-24641.001-R-1
PARCEL NO.: 11-18-401-010-0000

The parties of record before the Property Tax Appeal Board are Linda Jelinek, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$ 44,816
IMPR.: \$ 150,600
TOTAL: \$ 195,416

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 2011 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 has 31,450 square feet of land, which is improved with two improvements. Improvement #1 is an 87 year old, two-story masonry, single-family dwelling with 8,174 square feet of living area. Improvement #2 is a 87 year old, two-story, masonry, single-family dwelling with 1,373 square feet of living area. The subject is located in Evanston Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on two equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted several bids and proposals for work needed on the Improvement #2 and photographs of damage to the property. The property was severely damaged and the appellant asserts that she lost rental income in 2011 due to that damage. Based on the evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$195,416. Improvement #1 has an improvement assessment of \$127,915, or \$15.65 per square foot. Improvement #2 has an improvement assessment of \$22,685, or \$16.52 per square foot of living area. The subject's total assessment reflects a market value of \$2,059,178 or \$215.69 per square foot of living area, land included, when using the 2011 three year average median level of assessments for class 2 property of 9.49% under the Cook County Real Property Assessment Classification Ordinance Level as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted information on four equity comparables for Improvement #1 and four comparables for Improvement #2.

In support of the subject's market value, the board submitted four sales comparables for Improvement #1. These sales occurred from January 2009 to July 2010 for prices of \$1,037,500 to \$2,133,000 or from \$189.85 to \$348.59 per square foot of living area. For Improvement #2, the sales occurred from August 2008 to June 2011 or from \$225.69 to \$509.90 per square foot of living area. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant stated that Improvement #2 was severely damaged and that she lost rental income due to that damage. Further, she stated that the board of review's sales comparables should be disregarded by the Board because only comparable #1 is in the same neighborhood as the subject property.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

For improvement # 1, the Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the board of review's comparables #1 and #2. These comparables had improvement assessments that ranged from \$14.31 to \$18.88 per square foot of living area. The subject's improvement #1 assessment of \$15.65 per square foot of living area falls within the range established by the best comparables in this record.

For Improvement #2, the Board finds that the best evidence of assessment equity to be the appellant's comparable #1 and #2.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

As to the market value argument, the appellant submitted documentation showing the income of the subject property. The Board gives the appellant's argument little weight. In Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970), the court stated:

[I]t is the value of the "tract or lot of real property" which is assessed, rather than the value of the interest presently held. . . [R]ental income may of course be a relevant factor. However, it cannot be the controlling factor, particularly where it is admittedly misleading as to the fair cash value of the property involved. . . [E]arning capacity is properly regarded as the most significant element in arriving at "fair cash value".

Many factors may prevent a property owner from realizing an income from property that accurately reflects its true earning capacity; but it is the capacity for earning income, rather than the income actually derived, which reflects "fair cash value" for taxation purposes. Id. at 431.

Actual expenses and income can be useful when shown that they are reflective of the market. The appellant's evidence only utilized the subject's actual income, expenses, vacancy and without the use of market data, market rent, vacancy and collection losses, and expenses to arrive at a net operation income reflective of the market and the property's capacity for earning income.

Based on this record the Board finds the appellant did not demonstrate with preponderance of the evidence that the subject's improvement is not accurately reflected in its assessed valuation.

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

Tracy A. Huff

Member

Marko M. Louis

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 20, 2015

A. Proctor

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.