



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

APPELLANT: Ronald Karlic
DOCKET NO.: 11-32813.001-R-1
PARCEL NO.: 27-12-306-002-0000

The parties of record before the Property Tax Appeal Board are Ronald Karlic, the appellant(s); 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: \$ 6,534
IMPR.: \$ 29,711
TOTAL: \$ 36,245

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 property consists of a 21,783 square foot parcel of land improved with a 26 year-old, multi-level, masonry, single-family dwelling containing 2,726 square feet of living area. The property is located in Orland Park, Orland Township, Cook

County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four sales comparables. These comparables are described as multi-level, frame and masonry, single-family dwellings located within two miles of the subject. They sold between August 2010 and June 2010 for prices ranging from \$238,000 to \$282,500 or from \$111.11 to \$158.26 per square foot of living area. The appellant also argues that the comparables received reductions in their 2011 assessment and the subject should as well.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,245. The subject's assessment reflects a market value of \$381,928 or \$140.11 per square foot of living area when using the 2009 Illinois Department of Revenue's three-year level of assessment of 8.90% for class 2 property. In support of its contention of the correct assessment the board of review submitted information on four sales comparables. These comparables are described as multi-level, masonry or frame and masonry, single-family dwellings. They sold between May 2008 and June 2011 for prices ranging from \$135,000 to \$411,995 or from \$185.30 to \$235.17 per square foot of living area.

At hearing, the appellant presented *Appellant's Hearing Exhibit #1*, a summary of the appeal process and the subject's assessment since 2010. The board of review did not object to this document. The appellant testified as to how he received a reduction in 2010 and the appeal process for the new triennial, 2011. He argued that the 2011 assessment does not take into consideration the reduction received by the Board in 2010. He argues that the base value the county should use for determining the 2011 assessment would be the 2010 reduced value.

As to the appellant's comparables, Mr. Karlic testified that the comparables are all similar in style and are located within 3 to 9 blocks away from the subject. He testified that the subject has septic and well while the comparables have city water and sewer. He stated the subject has a larger lot to accommodate for these differences.

Under cross-examination, Mr. Karlic testified that the Board uses a different formula in arriving at an assessed value than what the county uses. He clarified later that the board of

review uses a 10% level of assessment while the Board uses the Illinois Department of Revenue's three-year median level of assessment when developing an assessed value based on market value.

Mr. Karlic argued that the county used the subject's higher 2010 assessed value when it reviewed the comparables and determined the 2011 assessed value for the subject. In response, the board of review's representative, Joe Power, testified that the county does not look to a few comparables to reassess a property at the start of a triennial. He testified that the county uses a computer based mass appraisal system to develop a regression analysis in determining a market value based on sales within the county and the characteristics of those sales compared to a particular property.

Mr. Karlic testified he did not receive the board of review's evidence in any of the appeals he has before the Property Tax Appeal Board which includes the instant case. The hearing was recessed briefly to give Mr. Karlic an opportunity to review the board of review's evidence.

The board of review's representative, Joe Power, testified that the board of review's comparables are similar to the subject and support the subject's assessment. He argued that three of the appellant's comparables' assessments also support the subject's assessment. Mr. Power did not know how far away the board of review's comparables were from the subject.

Mr. Karlic again argued that the reduction by the Board in the 2010 appeal should have been the starting value that the county used when determining the 2011 assessment. He did not know the proximity of the board of review's comparables from the subject. He argued that his evidence is the best evidence and should be used to reduce the subject's assessed value.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant has not met this

burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's comparables. They sold between August 2010 and June 2010 for prices ranging from \$238,000 to \$282,500 or from \$111.11 to \$158.26 per square foot of living area. The subject's assessment reflects a market value of \$140.11 per square foot of living area which falls within the range established by the best comparables in this record. Based on this record and after adjustments to the comparables the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject's improvement was overvalued and a reduction in the subject's assessment is not justified.

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: October 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.