



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

APPELLANT: Lazaro Nodarse
DOCKET NO.: 09-33744.001-R-1
PARCEL NO.: 13-36-230-026-0000

The parties of record before the Property Tax Appeal Board are Lazaro Nodarse, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. in Chicago; 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: \$ 7,087
IMPR.: \$ 9,823
TOTAL: \$16,910

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 2009 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 is 116 years old, and consists of a mixed-use, two-story building of frame construction containing 3,019 square feet of building area. The first floor is used as a hair salon; the second floor contains a residential apartment.

Features of the building include a partial basement and air conditioning. The property has a 2,625 square foot site and is located in West Chicago Township, Cook County. The property is a class 2-12 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 an appraisal estimating the subject property had a market value of \$190,000, or \$62.50 per square foot of building area including land, as of January 1, 2009. The appraiser relied upon five sale comparables, ranging from \$44.64 to \$64.54 square feet of building area including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$33,152. The subject's assessment reflects a market value of \$372,494 or \$123.38 per square foot of building area including land, when using the board of review's indicated size of 3,019 square feet and when applying the 2009 three-year median level of assessment of 8.90% for class 2 property as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted descriptive and assessment data on six suggested sale comparables and five suggested equity comparables. The board of review also submitted print-outs from the Cook County Recorder of Deeds website regarding the properties relied upon by the appellant's appraiser as comparables #2, #3, and #4. A *lis pendens* notice in 2008 and warranty deed from Intercounty Judicial Sales Corporation in 2009 had been recorded against comparable #2; *lis pendens* notices in 2009 against Michael Hanna and Vicki Hanna, and a warranty deed in 2010 from Michael Hanna to WSKR LLC had been recorded against comparable #3; a *lis pendens* notice in 2008 and deed from Intercounty Judicial Sales Corporation in 2009 had been recorded against comparable #4. No further evidence was submitted from the board of review for these three sale comparables.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

Although the board of review did not submit evidence whether the properties relied upon by the appellant's appraiser as comparables #2, #3, and #4 were compulsory sales, the Illinois General Assembly recently provided very clear guidance for the Board with regards to compulsory sales. Section 16-183 of the Illinois Property Tax Code states as follows:

The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

35 ILCS 200/16-183. Therefore, the Board is statutorily required to consider the compulsory sales of comparable properties which were submitted by the parties

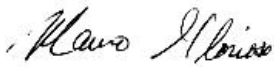
The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$190,000 as of the assessment date at issue. The appraiser's opinion of \$62.50 per square foot of building area including land for the subject was greater than the values of four of the appraiser's five suggested sale comparables. Since market value has been established, the 2009 three-year median level of assessment of 8.90% for class 2 property as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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: May 22, 2015



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.