



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

APPELLANT: Michael Zucker
DOCKET NO.: 10-25799.001-R-1
PARCEL NO.: 20-34-223-033-0000

The parties of record before the Property Tax Appeal Board are Michael Zucker, the appellant(s), by attorney Edwin M. Wittenstein, of Worssek & Vihon in Chicago; 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: \$ 5,015
IMPR.: \$ 32,278
TOTAL: \$ 37,293

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 2010 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 two story building that contains approximately 2,600 square feet of building area. The property has a 2,675 square foot site and is located in Hyde Park Township, Cook County. The property is a class 5-92 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on a contention of law argument. The appellant argues that the subject should be assessed as a class 2 residential property and assessed at 10% of market value.

Specifically, the appellant contends that the subject is a class 2-12 mixed use property that contains a commercial unit on the first floor and an apartment on the second floor. In support of this argument the appellant submitted: a brief; an affidavit signed by the appellant; a Sidwell Map; two photos of the subject property's exterior; a copy of a Circuit Court of Cook County Order appointing the appellant Michael Zucker of Peak Properties, LLC, the receiver for the commercial portion of the property; a receivership report prepared by the appellant; and, a chicagoeveryblock.com report that lists recent crimes in the subject's neighborhood.

The receivership report prepared by the appellant states that the subject consists of one residential unit and two commercial units. The report states the owner lender lives in the residential unit, and as the appellant is the receiver for the commercial portion of the building and not the residential portion of the building, the receiver will not collect rent for the apartment.

The subject's total assessment is \$37,293. The subject's assessment reflects a market value of \$149,172 or \$57.37 per square foot of building area, including land, when applying the 2010 level of assessment for class 5 property under the Cook County Real Property Assessment Classification Ordinance of 25%. The subject's assessment reflects a market value of \$372,930 or \$143.43 per square foot of building area, including land, when applying the 2010 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted its "Notes on Appeal." The board's evidence was postmarked on November 27, 2012. By the board's admission, the evidence was due November 13, 2012. The evidence consists of a supplemental brief to its notes on appeal and a print out of the definitions of the assessor's class codes.

Conclusion of Law

The board of review, by its own admission, submitted its evidence after its November 13, 2012 due date. The Board gives no weight to the board of review's evidence as it was not timely submitted.

The appellant contends the subject is a class 2 property and not a class 5 property, and, as such, 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

In this case, the appellant did not submit any evidence as to the subject's market value. Such evidence could have included an appraisal or sale comparables of 2-12 properties. Without any evidence as to the subject's market value, the Board finds 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Hertel

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.