



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

APPELLANT: Stanley Pluta
DOCKET NO.: 10-32512.001-R-1
PARCEL NO.: 14-31-430-013-0000

The parties of record before the Property Tax Appeal Board are Stanley Pluta, the appellant, by attorney Richard J. Caldarazzo of Mar Cal Law, 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 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: \$15,684
IMPR.: \$37,606
TOTAL: \$53,290

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 multi-family dwelling of frame construction with 2,737 square feet of living area. The dwelling is 121 years old. Features of the home

include a full basement apartment and a two-car garage. The property has a 3,302 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on both overvaluation and unequal treatment in the assessment process regarding the subject's improvement assessment. The appellant did not contest the subject's land assessment.

In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on September 30, 2005 for a price of \$500,000.

In support of the improvement inequity argument, the appellant submitted information on three suggested comparable properties that range in size from 2,903 to 4,500 square feet of living area and range in age from 101 to 119 years old. The comparables have improvement assessments ranging from \$10.37 to \$12.76 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$46,776.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,290. The subject's assessment reflects a market value of \$532,900 or \$194.70 per square foot of living area, land included, when using the Cook County level of assessments for class 2 property of 10%.

The subject has an improvement assessment of \$37,606 or \$13.74 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on 40 sales that occurred from May 1990 to September 2010 for prices ranging from \$39,000 to \$1,644,184.

In support of the subject's improvement assessment, the board of review submitted information on four suggested comparable properties that range in size from 1,564 to 3,192 square feet of living area and are 110 or 119 years old. The comparables have improvement assessments ranging from \$12.96 to \$21.84 per square foot of living area.

Conclusion of Law

The appellant contends in part, that 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 no reduction in the subject's assessment is warranted on grounds of overvaluation.

The Board finds the appellant's evidence of market value to be dated. The appellant claims the subject is over assessed based on the subject's sale in September of 2005 for \$500,000, four years and three month prior to the January 1, 2010 assessment date. The Board finds that the sale would not be a reliable indicator of the subject's market value as of January 1, 2010. The Board further finds that the board of review submitted information on apartment buildings from the subject's neighborhood and they ranged in price from \$39,000 to \$1,644,184. The subject's assessment reflects a market value of \$532,900, which is within the range established by the comparable sales. Based on this record the Board finds the subject is not overvalued and a reduction in the subject's assessment is not appropriate.

The taxpayer also contends assessment inequity as an alternative 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.

The Board finds the best evidence of assessment equity to be appellant comparable #3 and board of review comparables #1, #3 and #4. These comparables were most similar to the subject in age, size and other features. The Board gave less weight to the parties' remaining comparables due to their significantly

smaller or larger sizes, when compared to the subject. The most similar comparables had improvement assessments that ranged from \$12.76 to \$14.97 per square foot of living area. The subject's improvement assessment of \$13.74 per square foot of living area falls within the range established by the best comparables in this record. 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.

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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting 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: November 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.