



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

APPELLANT: Stoyan Enev  
DOCKET NO.: 10-32544.001-R-1 through 10-32544.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Stoyan Enev, the appellant, by attorney Anthony Lewis of the Law Offices of Gary H. Smith 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:

| DOCKET NO        | PARCEL NUMBER      | LAND  | IMPRVMT | TOTAL   |
|------------------|--------------------|-------|---------|---------|
| 10-32544.001-R-1 | 12-21-405-039-0000 | 1,860 | 3,740   | \$5,600 |
| 10-32544.002-R-1 | 12-21-405-040-0000 | 1,860 | 3,740   | \$5,600 |

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 one and one-half story dwelling of frame construction with 1,018 square feet of living area. The dwelling was constructed in 1942, but has an

effective age of 20 years. Features of the home include a full unfinished basement, central air conditioning and a detached one-car garage.<sup>1</sup> The property has a 6,200 square foot site and is located in Franklin Park, Leyden Township, Cook County. The subject is classified as a class 2-02 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 \$112,000 as of April 12, 2010.

The appellant's evidence included the final decision from the Cook County Board of Review disclosing the total assessment for the subject of \$19,318. The subject's assessment reflects a market value of \$193,180, when applying the Cook County level of assessments for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted four equity comparables, one of which sold in 2008.

The board of review's submission included a list of 18 sales that occurred from June 1995 to June 2010 for prices ranging from \$52,500 to \$265,000. No other information regarding the characteristics of the sale properties was submitted for analysis.

### 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.

As an initial matter, the Board finds the sketch within the appellant's appraisal is the best evidence of the subject's dwelling size. The Board has determined that the differences

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<sup>1</sup> The parties differ as to the size of the subject dwelling, the design of the dwelling, whether the subject has central air condition and the garage size.

reported by the parties relating to the subject's features are not significant enough to impact the Board's decision.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$112,000 as of April 12, 2010. The Board gave less weight to the 2008 sale submitted by board of review due to its sale date occurring greater than 12 months prior to the January 1, 2010 assessment date at issue. The Board gave little weight to the equity comparables presented by the board of review. The Board finds this evidence is not responsive to the overvaluation argument made by the appellant. The Board also gave less weight to the board of review's list of 18 sales, as the information submitted did not include property characteristics necessary when analyzing these properties' comparability to the subject. The subject's assessment reflects a market value above the best evidence of market value in the record. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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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: December 18, 2015

*A. Proctor*

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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.