



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

APPELLANT: Cyril Landise
DOCKET NO.: 10-35089.001-R-1
PARCEL NO.: 17-06-200-043-0000

The parties of record before the Property Tax Appeal Board are Cyril Landise, 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: \$14,012
IMPR.: \$29,488
TOTAL: \$43,500

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 2 dwellings. Improvement #1 is a three-story multi-family dwelling of masonry construction with three apartment units. Improvement #2 is a one and one-half

story dwelling of masonry construction with one apartment unit. The dwellings were built in 1890. The improvements have a total of 3,552 square feet of building area.¹ The property is located in Chicago, West Chicago Township, Cook County. The subject property is classified as class 2-11 apartment buildings 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 \$435,000 as of January 1, 2009. The appellant's evidence included a letter from the appellant's appraiser revealing an opinion of value for the subject as of January 1, 2010. The appraiser finds the subject's value is substantially the same as the indicated value in the previous report.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,084. The subject's assessment reflects a market value of \$700,840, when applying the 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 information on three equity comparables for each of the subject's improvements. The Board of review's evidence included one sale for each of the subject's improvements.

The appellant submitted a rebuttal brief critiquing the board of review's submission.

Conclusion of Law

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

¹ The parties differ as to the size and features of the subject's two dwellings.

As an initial matter regarding the differences reported by the parties, as to the subject dwellings' sizes and features, the Board finds the board of review failed to submit the subject's property record card that is necessary to support their findings. The appellant's appraisal included a sketch of the two dwellings, albeit without measurements, to support his findings. The Board finds the appellant's appraisal is the best evidence of subject dwellings' sizes and features.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject had a value of \$435,000 as of January 1, 2010. The Board gave less 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 gave less weight to the two sales submitted by the board of review, due to the lack of adjustments, when comparing the properties 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 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.

Chairman



Member



Member



Acting Member



Member



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: January 22, 2016



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.