



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

APPELLANT: Ted Kamberos  
DOCKET NO.: 11-23699.001-R-1  
PARCEL NO.: 14-29-323-026-0000

The parties of record before the Property Tax Appeal Board are Ted Kamberos, 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 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:** \$19,840  
**IMPR.:** \$47,377  
**TOTAL:** \$67,217

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 2011 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 118-year-old, three-story building of frame construction. Features of the home include a full basement, three fireplaces and a two-car garage. The property has a 3,100 square foot site and is located in Lake View Township, Cook County. The property is a class 2 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 \$430,000 as of *January 1, 2009*. The appraisal also reflected 2,900 square feet as the living area of the building.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$67,217. The subject's assessment reflects a market value of \$708,293 or \$268.80 per square foot based on 2,635 of living area, including land, when applying the 2011 three year median level of assessments for class 2 property of 9.49% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted sale data on four suggested comparables. In addition, the board of review submitted the property characteristic printout of the subject showing that the appellant applied for a homeowner's exemption on the property, but has a different address listed under taxpayer residence.

#### **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 *did not meet* this burden of proof and a reduction in the subject's assessment is *not warranted*.

The Board finds that the appellant's appraisal used sales comparables that are not similar to the subject in size and location. Appellant's comparable #1 is 1,460 square feet of living area larger and in a different area than the subject property. In addition, the appraiser utilized only the sale comparison approach when the subject property is a three flat apartment building. Finally, the Board finds that the appraisal failed to thoroughly explain the adjustments made. Therefore, the Board finds that the appraisal's adjustments and conclusions

of value are given no weight. However, the Board will consider the raw sales data submitted by the appellant.

The Board finds that in total the parties submitted nine comparable sales. The appellant's sale comparable #3 and the board of review's sale comparables #2 and #3 are most probative of the subject market value because they are the most similar in size. These properties sold for prices ranging from \$103.45 to \$329.00 square feet of living area. In comparison, the subject assessment value reflects a market value of \$268.80 per square foot of living area, which is within the range established by the best comparable sales in this record. Based on this evidence 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.

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Chairman



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Member



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Member

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Member



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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 24, 2015



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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.