



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

APPELLANT: John Janis
DOCKET NO.: 11-25881.001-C-1
PARCEL NO.: 24-07-411-006-0000

The parties of record before the Property Tax Appeal Board are John Janis, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$26,150
IMPR.: \$100
TOTAL: \$26,250

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 parcel of land containing 2,500 square feet site and is Worth Township, Cook County. The parcel is partially covered with gravel and grass, and contains two elongated concrete blocks. It is a Class 5-90 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 \$105,000 as of January 1, 2011. The appraisal used the sales comparison approach for land only. For the land only sales comparison approach, the appraiser disclosed five sales comparables, ranging from 20,473 to 241,758 square feet in area. Adjustments were made with plus, minus and equal signs to designate whether they were superior, inferior or not of significant difference to the subject. A map was included in the report disclosing the location of the subject and the five sales

comparison properties. A distance scale was provided in the lower right corner. The report also included three color photographs of the subject. Although the appellant asserted in a brief that the parcel was vacant with some gravel ground cover, he disclosed it is a Class 5-90 property. The appellant requested a total assessment reduction to \$26,250 when applying the 2011 level of assessment of 25.00% for Class 5 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,985. The subject's assessment reflects a market value of \$247,940, or \$3.51 per square foot, when applying the 2011 level of assessment of 25.00% for Class 5 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on eight unadjusted suggested sales comparables and a map disclosing the location of its sales comparables with a distance scale provided in the lower right corner.

At hearing, counsel for the appellant argued that the subject consisted of land with minor improvements, and offered Susan Ulman as an expert witness. The Board accepted Ulman as an expert in the theory and practice of real estate appraisal without objection from the board of review. Ulman was the president of Zimmerman Real Estate Group, the company that prepared the appellant's appraisal report. She assigned the appraisal job to Gerry Bertacchi, an appraiser in her company. Ulman testified that Bertacchi selected five land only sales comparables. She supervised his work and reviewed sales comparables selected for preparation of the appraisal report. She also looked at other sales comparables, but ultimately concurred with Bertacchi's selection of the comparables used in the report. Ulman stated that both she and Bertacchi signed the report and that she adopted it as her work. Ulman testified that the subject consisted of a 70,524 square foot site. The subject property had minor site improvements consisting of some gravel and some grass with concrete barriers, and that the parcel was used for parking the property owner's trucks. Ulman testified that each of the five sales comparables were adjusted in comparison to the subject based on whether the comparable was inferior, superior or not significantly different than the subject on some key property characteristics. Ulman opined that the subject's market value was \$105,000. On cross-examination, Ulman was asked about what type of improvements the subject contained. She testified that a color photograph included in the appraisal report, which was identified with the notation "subject looking east" depicted two objects, but did not know what they were. Ulman stated that she inspected the subject only in 2016 and that it contained a fence at that time. She testified that she did not believe the subject contained a fence at the effective date of the appraisal report.

The board of review representative rested on the evidence previously submitted.

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.

The Board finds the best evidence of market value to be the appraisal with supporting testimony submitted by the appellant. The Board finds the subject property had a market value of \$105,000 as of the assessment date at issue. Since market value has been established, the 2011 level of assessment of 25.00% for Class 5 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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



Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: October 21, 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.