



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

APPELLANT: Robert Koncel
DOCKET NO.: 12-25496.001-R-1 through 12-25496.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Koncel, the appellant(s), by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-25496.001-R-1	18-03-300-022-0000	1,575	9,850	\$ 11,425
12-25496.002-R-1	18-03-300-023-0000	1,575	0	\$ 1,575

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 2012 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a one and one-half-story dwelling of frame construction with 1,552 square feet of living area. The dwelling is 118 years old. Features of the home include a full unfinished basement. The property has a 3,150 square foot site, and is located in Brookfield, Lyons Township, Cook County. The subject is classified as a class 2-11 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 \$130,000 as of March 18, 2012. The appraisal states that the subject is occupied by tenants. Based on this evidence, the appellant requested a reduction in the subject's assessment to 10.00% of the appraisal's estimate of market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,264. The subject's assessment reflects a market value of \$232,640, or \$149.90 per square foot of living area, including land, when applying the 2012 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and four sale comparables.

In rebuttal, the appellant argued that the board of review's comparables should be given no weight because they were raw sales data and no supporting documentation was submitted to support the sales. In any case, the appellant argued that the board of review's comparables were not similar to the subject for various reasons.

At hearing, counsel for the appellant reaffirmed the evidence previously submitted, and particularly highlighted the sales comparison approach in the appraisal. During the case-in-chief, the board of review analyst argued that the comparable sales in the appraisal were not adjusted properly. The board of review analyst also rested on the evidence previously submitted. In rebuttal, counsel for the appellant argued that the appraisal was done by an M.A.I. appraiser, and, therefore, the adjustments have been appropriately quantified and detailed in the appraisal. Furthermore, counsel for the appellant submitted a map depicting the locations of the subject and the board of review's comparables. This map was accepted into evidence, without objection from the board of review analyst, and marked as "Appellant's Hearing Exhibit A." Counsel for the appellant argued that the board of review's comparables were all located in a different subarea than the subject, and, therefore, were not similar to the subject. Counsel for the appellant also argued that the board of review's comparables were not adjusted for relevant factors, but that the appraisal included relevant adjustments.

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 submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$130,000 as of the assessment date at issue. Since market value has been established the 2012 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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: November 23, 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.