



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

APPELLANT: James Soboleski
DOCKET NO.: 12-25776.001-R-1
PARCEL NO.: 26-32-400-009-0000

The parties of record before the Property Tax Appeal Board are James Soboleski, the appellant, by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. 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:

LAND: \$ 92,000
IMPR.: \$ 48,000
TOTAL: \$140,000

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is a 36 year-old, mobile home park containing mobile home pads. The parties differ as to whether the subject contains additional pads and a community center, and on the size of the site. The subject is one parcel, Parcel #9, among many other parcels in the mobile home development but that are not included in the subject in this appeal. The property is a Class 3-97 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 using the sales comparison and income approaches for improved properties. The appraisal also included a sales comparison approach analysis of sales of land only. The appraisal disclosed the subject, which included only Parcel #9, contained 920,335 square feet of land. The appraisal estimated the land had a market value of \$920,000. As to the analyses of improved properties, the sales comparison approach was based on six

properties that sold from June 2006 through October 2011. The appraisal estimated the subject property as improved had a market value of \$1,380,000 using the sales comparison approach and a market value of \$1,400,000 using the income approach, with a reconciled market value of \$1,400,000 as of January 1, 2012. The appellant requested a total assessment reduction to \$140,000 when applying the 2012 level of assessment of 10.00% for Class 3 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 \$213,541. The subject's assessment reflects a market value of \$2,135,410 when applying the 2012 level of assessment of 10.00% for Class 3 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 four unadjusted suggested sales comparables. The board of review did not submit income approach information. The board of review's evidence included parcels in the mobile home park but that are not included in the subject of this appeal (Parcel #9). According to the board of review, the property as constituting all parcels, not just Parcel #9, has a 3,374,156 square foot site and is located in Hyde Park Township, Cook County. Included in some of the other parcels is a 2,000 square foot community center.

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 appraisal was for Parcel #9 only, which did not include improvements other than mobile home pad site improvements. Accordingly, Parcel #9, and the appraisal of it, did not include a community center. Although the sales approach used by the appraiser for the subject as improved was based on sales that were not recent, the income approach confirmed the estimate of market value. As of the assessment date at issue, the Board finds the subject property as improved had a market value of \$1,400,000 and the subject's land had a market value of \$920,000. Since market value has been established, the 2012 level of assessment of 10.00% for Class 3 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

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: May 20, 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.