



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

APPELLANT: Robert Kondic
DOCKET NO.: 12-26350.001-C-1 through 12-26350.006-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Robert Kondic, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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
12-26350.001-C-1	15-14-131-003-0000	135	65	\$200
12-26350.002-C-1	15-14-131-004-0000	2,563	412	\$2,975
12-26350.003-C-1	15-14-131-005-0000	2,808	365	\$3,173
12-26350.004-C-1	15-14-131-006-0000	2,810	365	\$3,175
12-26350.005-C-1	15-14-131-007-0000	2,806	365	\$3,171
12-26350.006-C-1	15-14-131-008-0000	2,809	497	\$3,306

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 consists of six parcels of land totaling 17,330 square feet. is located in Proviso Township, Cook County and is classified as a class 5-90, commercial minor improvement, property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity, market value, and a contention of law as the bases of the appeal. In support of the equity argument, the appellant submitted information on three equity comparables that are class 5-80, 1-90, and 1-00.

In support of the contention of law argument, the appellant submitted an affidavit attesting that the subject has been rezoned by the Village of Maywood as a R-5, multi-family residential property, and a copy of the Village of Maywood's zoning ordinance, a village zoning map. The appellant requests the subject be assessed as residential land at 10% of its market value. The appellant submitted sales information on one comparable sale.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,366 or \$1.58 per square foot. In support of its contention of the correct assessment the board of review submitted information on six sales comparables. In addition, the board of review noted the sale of the subject in May 2009 for \$160,000 or \$9.23 per square foot.

In rebuttal, the appellant argued that the board of review's sales comparables were not verified or adjusted and that the sale of the subject is too old.

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

The Board finds that the appellant has submitted sufficient evidence to show that the subject is vacant residential land and should be assessed at 10% of its market value. The Board further finds the best evidence of the subject's market value is the subject's sale in May 2009 for \$160,000. The appellant did not submit any rebuttal evidence to show that the sale was not arm's length in nature and only argued that the sale did not reflect the market conditions on the lien date in question. Therefore, the Board finds the subject had a market value of \$160,000. Since the market value has been established, the Cook County Ordinance level of assessment for Class 2 property of 10% will apply and a reduction is warranted. The Board further finds that after the reduction and adjustments to the equity comparables based on differences in pertinent factors, the subject is equitably assessed.

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.