



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

APPELLANT: Beata Sciubak
DOCKET NO.: 12-26585.001-C-1
PARCEL NO.: 12-29-214-001-0000

The parties of record before the Property Tax Appeal Board are Beata Sciubak, 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 **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: \$8,361
IMPR.: \$24,340
TOTAL: \$32,701

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 a 10,452 square foot parcel of land improved with a two-story, masonry, apartment building containing 5,616 square feet of building area. The property is located in Leyden Township, Cook County and is classified as a class 3-14 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and inequity. In support of the overvaluation argument the appellant argued the subject sold in April 2010 for \$200,000. The appellant included the multiple listing service database printout listing a sale price for \$200,000, a copy of a real estate contract listing an earnest money payment of \$20,000 and a payment due at closing of \$380,000 with a handwritten note by an unknown person on Schedule A stating "2 parcels for a total price of \$400,000 or \$200,000 for each parcel", a special warranty deed showing real estate transfer tax for a purchase price of \$400,000 for two parcels, and a settlement statement

disclosing a sale in May 2010 for two addresses, one of which is the subject, for \$400,000. The appellant also included copies of: a presale inspection report and certificate of non-compliance; invoices for work performed at the subject property; three close up photographs; income and expense statements, and a rent roll.

In support of the equity argument, the appellant submitted information on three equity comparables. The appellant submitted the assessor website printouts for each comparable which disclose that the assessments are partial assessments. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,701 with an improvement assessment of \$24,340 or \$4.33 per square foot of building area. The subject's total assessment reflects a market value of \$32,701 or \$58.23 per square foot of building area, land included, when using the 2012 level of assessment for class 3 property of 10% 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 five comparable sales.

In rebuttal, the appellant submitted a letter asserting that the board of review did not respond to the appellant's market value argument and that the data presented was unadjusted, raw sales data that was not verified.

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 the appellant's evidence in regards to the subject's sale contradictory. Several documents indicate a sale for \$200,000 while several other documents indicate a sale of two parcels for \$400,000 with an unknown, handwritten note that each parcel sold for \$200,000. The Board finds this evidence insufficient to confirm an arm's length sale price of \$200,000 and not an allocated value. Therefore, the Board finds the appellant failed to meet the burden of proof in regards to the sale.

As to the appellant's income and expense argument, the Board gives the appellant's argument little weight. In Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970), the court stated:

[I]t is the value of the "tract or lot of real property" which is assessed, rather than the value of the interest presently held. . . [R]ental income may of course be a relevant factor. However, it cannot be the controlling factor, particularly where it

is admittedly misleading as to the fair cash value of the property involved. . .
[E]arning capacity is properly regarded as the most significant element in arriving
at "fair cash value".

Many factors may prevent a property owner from realizing an income from property that accurately reflects its true earning capacity; but it is the capacity for earning income, rather than the income actually derived, which reflects "fair cash value" for taxation purposes. Id. at 431.

Actual expenses and income can be useful when shown that they are reflective of the market. Although the appellant's attorney made this argument, the appellant did not demonstrate through an expert in real estate valuation that the subject's actual income and expenses are reflective of the market. To demonstrate or estimate the subject's market value using income, one must establish, through the use of market data, the market rent, vacancy and collection losses, and expenses to arrive at a net operating income reflective of the market and the property's capacity for earning income. The appellant did not provide such evidence and, therefore, the Board gives this argument no weight and that a reduction based on the subject actual income is not warranted.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds the appellant submitted evidence on three equity comparables that are similar to the subject. However, the evidence shows these assessments are partial assessments with no further information as to why they are partial or what percentage of the total assessment the partial assessments reflect. Without this information, the Board is unable to determine if the subject is over assessed when compared to the same degree of partial assessment or total assessment of the comparables. Therefore, the Board finds the appellant failed to show by clear and convincing evidence that the subject is over assessed and a reduction based on equity 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.



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.