



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

APPELLANT: Edward & Daniel Szkirpan
DOCKET NO.: 12-26764.001-R-1
PARCEL NO.: 20-11-328-012-0000

The parties of record before the Property Tax Appeal Board are Edward & Daniel Szkirpan, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds An Increase 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: \$ 9,000
IMPR.: \$22,658
TOTAL: \$31,658

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 two-story dwelling of masonry construction. The property is located in Hyde Park Township, Cook County. The property is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellant requested that the assessed value be reduced to 10% of the appraised value, in addition to vacancy relief. The appellants submitted an appraisal including 33 color interior and exterior photographs while estimating the subject property had a market value of \$262,500 as of the tax year 2010. In addition, the appellants submitted copies of color photographs of a vacant dwelling that appear to be taken from the appraisal, which was inspected May 13, 2011. Also included in the appellants' evidence was: a copy of Edward Szkirpan's death certificate; a general affidavit signed by Daniel Szkirpan, stating the subject was "vacant and not livable" with no time frame

disclosed; a City of Chicago Department of Buildings violation notice dated May 1, 2009; and a Circuit Court of Cook County appearance form indicating a court date of November 1, 2011.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,549. The subject's assessment reflects a market value of \$165,490, or \$70.57 per square foot of living area using 2,345 square feet of living area including land, when applying the level of assessment for class 2 properties of 10.00% as determined by the Cook County Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted four comparables, all of which reflected equity data and three of which reflected sale information. These sales are described as two-story dwellings of frame or frame and masonry construction that ranged in size from 2,683 to 2,869 square feet of living area. The dwellings were constructed from 1867 to 1893. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement, two of the comparables have one fireplace and one of the comparables has a one-car garage. The comparables have sites ranging in size from 3,850 to 10,000 square feet of land area. The comparables sold from February 2010 to January 2011 for prices ranging from \$145,000 to \$1,040,532 or from \$144.95 to \$383.11 per square foot of living area, including land.

The appellant failed to appear on the scheduled hearing date. At hearing, the board of review's representative, Roland Lara, requested that the appellant be defaulted, and requested that the Property Tax Appeal Board render a decision based upon a hearing and remaining evidence in the file. The board of review requested additional time to submit a brief in support of its oral motion. The Property Tax Appeal Board granted this request at hearing. The brief was timely received; and sent to the appellant with a 30-day response period accorded to the appellant. The appellants failed to respond.

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 an increase in the subject's assessment is warranted.

The Board finds that the appellant submitted insufficient documentation to show that the subject was unlivable. The appellant argued that the subject was 100% vacant for the tax year 2012. The Board finds no evidence in the record that the subject's assessment is incorrect when vacancy is considered. The mere assertion that vacancy exists in a property does not constitute proof that the assessment is incorrect or that the fair market value of a property is negatively impacted. In fact, the condition of the subject property as described by the appraiser on page 2 of the appraisal is as follows:

“The subject improvements are basically in poor condition with evidence of curable physical deterioration. The subject is in need of extensive repairs, cleaning and

updating throughout the interior and exterior. The interior inspection was very limited due to the condition of the dwelling and the large amount of debris and clutter. Approximately 20% of the interior was actually visible and readily accessible”

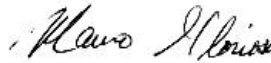
It is clear that the appraiser took the condition of the subject property into account when developing his estimate of its fair market value. Even in its poor condition, the appraisal concluded the subject was “curable” and had a market value of \$262,500. Furthermore, the appellant failed to provide evidence that the subject was not livable during 2012, which is the date of this appeal. The limited photographs, mainly from the appraisal, did not show that the subject was vacant or not livable during 2012. The affidavit signed by the appellant stated that the subject was “vacant and not livable” however, no dates were disclosed. To the contrary, the appellant’s appraisal states that the subject property is owner-occupied while many photos submitted reflect clean but cluttered living areas. Copies of court paperwork regarding the multiple code violations on the subject property had an inspection date of May 1, 2009, and the Circuit Court paperwork indicated a scheduled court date of November 1, 2011. This evidence does not address the 2012 market value of the subject. The board of review submitted no evidence that these comparables suffered from any deferred maintenance and any other building violations. Therefore, the Board finds that a reduction is not warranted based on the appellant’s vacancy argument.

Further as to the subject’s market value argument, the Board finds that neither the appellant nor his witness were in attendance at the hearing. Therefore, the Board accords no weight to the appellant’s appraisal evidence.

The Board finds the best evidence of market value to be the board of review’s sale comparables. These three sales contain two-story dwellings of frame or frame and masonry construction that ranged in size from 2,683 to 2,869 square feet of living area. The dwellings were constructed from 1867 to 1893. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full unfinished basement, two of the comparables have one fireplace and one of the comparables has a one-car garage. The comparables have sites ranging in size from 3,850 to 10,000 square feet of land area. The comparables sold from February 2010 to January 2011 for prices ranging from \$145,000 to \$1,040,532 or from \$144.95 to \$383.11 per square foot of living area, including land.

In comparison, the subject's assessment reflects a market value of \$70.57 per square foot of living area, including land, which is below the range established by the comparable sales. Based on this record, the Board finds that the evidence supports the board of review’s requested assessment increase taking into account pertinent factors of comparability as well as the deferred maintenance of the subject.

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



Acting 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: _____

June 23, 2017



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.