



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

APPELLANT: Vincent J. Incopero
DOCKET NO.: 12-27066.001-R-1
PARCEL NO.: 15-13-207-022-0000

The parties of record before the Property Tax Appeal Board are Vincent J. Incopero, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 3,840
IMPR.: \$20,704
TOTAL: \$24,544

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 57-year-old, one-story dwelling of masonry construction. Features of the home include a full basement, central air conditioning, a fireplace and a one-car garage. The property has a 6,400 square foot site and is

located in Proviso Township, Cook County. The subject is classified as a class 2 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 information that the property was ordered to be vacated by the town of Forest Park. Appellant contends that the property was vacant and uninhabitable for the entirety of 2012. Appellant's pleadings include: a copy of uninhabitable/unsafe order, which is mostly black and unreadable except for a date of September 9, 2011; a copy of Notice to appear in the town of Forest Park for an unidentified property; a copy of property tax appeal forms for Cook County Assessor's Office for the subject property; a copy of a letter stating that the subject is considered a "nuisance" property and warning owner to remedy the situation; as well as several photos. The photos are: #1 and #11 show a basement ceiling showing the floor joists and missing drywall; #2 shows a basement workstation with tools, machines, and construction material; #3, #5 and #9 show a usable bathroom with deferred maintenance; #4 and #8 show a kitchen sink with dirty dishes, clean dishes drying next to the sink, prescription drug bottle, and a vitamin supplement bottle; and #6, #7, #9, #12, and #13 show messy basement storage areas.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,544. The subject's assessment reflects a market value of \$253,292 when applying the 2012 three year median level of assessment for class 2 property of 9.69% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted information on three suggested equity comparables with sales data on one property. Those properties are described as single-family dwellings with full basements. The properties range: in age from 54 to 61 years; in size from 1,013 to 1,728 square feet of living area; and improvement assessments from \$14.99 to \$25.80 per square foot of living area.

On rebuttal, the appellant argued that the subject property is only 1,051 square feet rather than 1,391 square feet. The appellant also argued that the board of review's comparables are newer, renovated, and in better areas.

At hearing, the appellant reiterated his rebuttal argument that the board of review's comparables were in a better area and not in need of renovation. However, the appellant testified that he

has no personal knowledge of those comparables or the area where they are located.

Upon questioning by the county, the appellant was unable to specify the date, month, or even the year of the flood that allegedly caused the damage to the subject that resulted in an asserted order to vacate.

The appellant also testified that the thirteen, undated, pictures that were included in the record reflect the condition of the property in 2012. One of the pictures discussed at hearing depicts a kitchen sink full of dirty dishes as well as a number of washed kitchenware. The appellant testified that no one was living in the property at that time and the kitchenware probably belonged to the crew that worked on the subject in 2012.

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 that the appellant failed to meet his burden. The appellant failed to submit evidence of flooding or other acts of God that might have caused damage to the subject property. The appellant also failed to submit any evidence of repairs that took place in 2012 post-flooding. In contrast, the Board finds that the appellant submitted undated photos of basement area reflecting: some missing ceiling tile; messy basement storage areas; a usable bathroom with deferred maintenance; and an apparently working sink with dirty dishes, cleaning supplies, prescription and vitamin bottles and clean dishes within a drying rack, which supports the contention that the home is habitable and in current use during the tax year at issue.

Moreover, the Board finds that the board of review's equity comparables are similar in building age and size with an improvement assessment range of \$14.99 to \$25.80 per square

foot. The subject's improvement assessment of \$14.88 per square foot is below this range which may account for any deferred maintenance at the subject. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified. Finally, the appellant failed to submit any evidence that the subject's square footage is less than what the board of review's grid reflects.

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

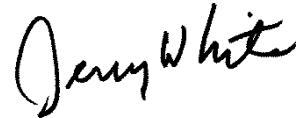


Member



Acting Member

Member



Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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 20, 2015



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.