



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

APPELLANT: Vincent J. Incopero  
DOCKET NO.: 12-27067.001-R-1  
PARCEL NO.: 15-07-310-045-0000

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:** \$ 5,917  
**IMPR.:** \$ 9,432  
**TOTAL:** \$15,349

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 91-year-old, one-story dwelling of frame construction. Features of the home include a full basement, central air conditioning, and a two-car garage. The property has an 18,207 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 damaged in a severe storm that resulted in flooding of the subject. Appellant's initial residential appeal form reflected that the subject was vacant for only four months in 2012, due to repairs. As additional evidence, the appellant submitted four letters in total dated in 2010, 2011, and 2013 for payouts from the Federal Emergency Management Agency (FEMA): in September, 2010 in the amount of \$616.46; in January, 2011 for \$398.26; in April, 2011 for \$3,384.78; and in June, 2013 in the amount of \$1,001.67. Appellant's pleadings also included: a copy of a Cook County Assessor's Office appeal form; general affidavit stating that the property was vacant; a certificate of error application for 2011 through 2013; a vacancy/occupancy affidavit stating that the subject was vacant due to flooding; a copy of an email from a Cook County information service about a storm in April, 2013; and a copy of a letter from the Village of Berkeley informing residents of available FEMA relief for the flash flooding on July 22-24, 2010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,349. The subject's assessment reflects a market value of \$158,400 or \$135.04 per square foot of living area, including land, 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. The board of review's assessment equity grid reflects that all three comparables are on the same block as the subject property. The board of review's comparables are further described as one-story, frame dwellings ranging in age from 88 to 92 years and in improvement size from 1,028 to 1,201 square feet of living area. They range in improvement assessment from \$8.73 to \$11.28 square feet of living area. In comparison, the subject's improvement assessment is \$8.04 per square foot.

Appellant's rebuttal evidence reflected 900 rather than 1,173 square feet of living area for the subject property. There was no evidence included of how the appellant ascertained the subject's square footage. In addition, the appellant argued that

the board of review's comparables are not in a flood zone and are fully renovated and much more valuable. The appellant did not include any evidence to substantiate this argument.

At hearing, the appellant testified that the subject was damaged and vacant for the entire 2012 tax year as a result of flooding from storms in 2010 and 2011.

After repeated questioning, the appellant also testified that he personally measured the subject and determined that the total square footage is different than that reflected on the property characteristic printout submitted by the county. At one point, he stated that the subject's size was slightly under 900 square feet, while at another point he stated that the size was 850 square feet. Appellant testified that the reason for this difference is that the county's evidence included a porch that should not have been included in the square footage.

Finally, the appellant argued that the board of review's comparables were in more desirable neighborhoods, completely renovated, and larger than the subject. The appellant did not present any evidence that the board of review's property characteristic printouts of comparable properties reflected an incorrect square footage.

#### **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 appellant's testimony and evidence conflicted as to the duration of time the property was vacant, if ever. In addition, the board finds that the appellant gave conflicting evidence and contradictory testimony about the size of the subject property and the way the subject was measured to determine the lower square footage. The appellant also failed to substantiate his claim that the board of review's properties were more valuable, larger, and not in a flood area.

Finally, the Board finds that the appellant failed to carry his burden of proof because he did not submit any pictures or supporting evidence showing that the subject property was renovated in 2012 or the extent of the damage at the subject, which required renovation. The Board further finds that the equity comparables submitted by the board of review support the subject's assessment. The comparables improvement assessment range from \$8.73 to \$11.28 per square foot, while the subject's improvement assessment is at \$8.04 per square foot which is below the range established by these comparables, which may account for any needed rehab or vacancy. Based on this evidence the Board finds a reduction in the subject's assessment 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.

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Chairman



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Member

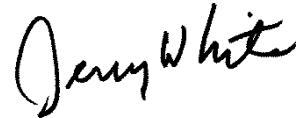


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Member



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Acting Member

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Member



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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



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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.