



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

APPELLANT: Vincent J. Incopero
DOCKET NO.: 12-27068.001-R-1
PARCEL NO.: 15-07-309-022-0000

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: \$ 1,996
IMPR.: \$ 9,817
TOTAL: \$11,813

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 60-year-old, 1.5-story dwelling of frame construction with 1,040 square feet of living area. Features of the home include a full basement, central air conditioning, and a two-car garage. The property 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. In addition, the appellant included: three Federal Emergency Management Agency (FEMA) statements regarding another property; a form letter from the Village of Berkeley to residents referring to FEMA for possible disaster relief; copy of a news report on a thunderstorm; and a copy of account comments from the Village of Berkeley in regards to the utilities at the subject property in 2013.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,813. The subject's assessment reflects a market value of \$121,909 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 comparables can be described as single family dwellings. They range in age from 61 to 62 years; in building size from 1,080 to 1,200 square feet and improvement assessment ranging from \$9.06 to \$11.78 per square foot of living area. In comparison, the subject's improvement assessment is \$9.44 per square foot of living area.

At hearing, the appellant testified that his evidence included four home repair payouts from FEMA on a different property that he owns that is located in close proximity to the subject property. The appellant elaborated that the only reason why he could not get any help from FEMA was because the subject was a rental property. Appellant's evidence included a picture of what appears to be a laundry room. The appellant further argued that he recently found out that the subject's driveway belongs to the neighbors. The appellant testified that he was not aware of this plat discrepancy at the time of purchasing the subject property. The appellant argued that his property has no market value based on the water damage and lack of access to the garage.

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 include pictures or other evidence showing damage at the subject property. The only picture of what is purported to be the subject is of a laundry room that exhibits no signs of water damage. Moreover, the appellant's evidence of weather damage all relate to another property not under appeal. The appellant also failed to include any evidence to support his assertion that the subject's driveway does not belong to the property and that he had no knowledge of this material fact at the time of purchase. The Board further finds that the equity comparables submitted by the board of review support the subject's assessment. Therefore, the Board finds that the subject's assessment is supported and that no reduction is warranted.

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

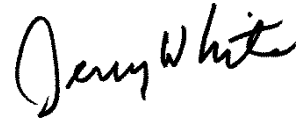


Member



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.