



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

APPELLANT: Vincent J. Incopero  
DOCKET NO.: 12-27069.001-R-1  
PARCEL NO.: 16-20-204-006-0000

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:** \$2,500  
**IMPR.:** \$3,834  
**TOTAL:** \$6,334

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 an 84-year old, 1.5-story, mixed use, masonry building on a 3,125 square foot site. Features of the building include a one-car, attached garage. The subject is located in Cicero 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 subject property was vacant and uninhabitable for the

entire 2013 tax year. Appellant's evidence included nine pictures of the property. The pictures are not dated and appear to show different angles of the same wall within the subject. Appellant's evidence also included a request for voluntary water shut off, a copy of the 2011 and 2013 final board of review decision, a copy of the residential assessed valuation appeal form before the cook county assessor's office, and notice of condemnation by the town of Cicero dated October 26, 2009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,334. The subject's assessment reflects a market value of \$65,366 when applying the 2009 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 a copy of the property characteristic printout along with the subject's record card.

At hearing, the appellant argued that the building has zero market value because of its condition and the fact that the city of Cicero will not give occupancy permits because the building has no parking. The appellant purchased the subject property in 1997 and testified that parking was not an issue until 2012. The appellant testified that the subject has been advertised both for lease and sale. The appellant did not present any evidence of listing the property either for sale or lease. The appellant also testified that the property continues to be in the same condition as when condemned in 2009 and no attempts to fix the code violations and request an occupancy permit were made.

#### **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 failed to present any evidence that the town of Cicero would not grant occupancy even if the code violations were fixed. There was also no evidence that any repairs took place on the subject between condemnation in 2009 and 2012 tax year at issue. The appellant did not submit any evidence that the property's land value has decreased due to the condition of the building. Finally, there was no evidence presented that the property is absolutely valueless. 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.

\_\_\_\_\_  
Chairman



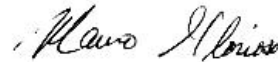
\_\_\_\_\_  
Member



\_\_\_\_\_  
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.