



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

APPELLANT: Tomasz Slaby
DOCKET NO.: 12-32664.001-I-1
PARCEL NO.: 13-20-201-004-0000

The parties of record before the Property Tax Appeal Board are Tomasz Slaby, the appellant(s), by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** 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: \$ 24,215
IMPR.: \$ 48,285
TOTAL: \$ 72,500

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a one-story building of masonry construction with 4,296 square feet of building area. The building is 82 years old. The property has a 6,150 square foot site, and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 5 property under the Cook County Real Property Assessment Classification Ordinance (the "Ordinance").

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$290,000 as of January 1, 2012.

The appellant also contends that the subject should be classified as a class 5-93 property under the Ordinance. The Cook County Assessor currently has the subject classified as a class 5-17 property under the Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,549. The subject's assessment reflects a market value of \$322,196, or \$75.00 per square foot of building area, including land, when applying the 2012 statutory level of assessment for class 5 property under the Ordinance of 25.00%.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales from the CoStar Comps Service.

In rebuttal, the appellant argued that the board of review's evidence was insufficient to challenge the appellant's market value argument, and should be given no weight. The appellant also argued that the board of review's comparables were not similar to the subject for various reasons.

Conclusion of Law

Initially, the Board finds that it does not have jurisdiction to address the appellant's argument regarding the subject's classification. "The Property Tax Appeal Board shall establish by rules an informal procedure for the **determination of the correct assessment of property** which is the subject of an appeal." 35 ILCS 200/16-180 (emphasis added). The Board is charged by the General Assembly with determining the subject's "correct assessment." *Id.* In this appeal, the Assessor has the subject classified as a class 5-17 property, while the appellant contends the subject should be classified as a class 5-93 property. In either case, the relevant level of assessment under the Ordinance is 25.00% of the subject's fair market value. Therefore, such a determination is irrelevant to determining the subject's "correct assessment," and, as such, the subject's classification as either a class 5-17 or as a class 5-93 is not within the purview of the Board's jurisdiction. For these reasons, the Board finds that it lacks jurisdiction to address the appellant's class change argument.¹

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 met this burden of proof and a reduction in the subject's assessment is warranted.

¹ The Board notes that determining the correct classification of a subject property can be relevant to determining such a property's correct assessment. For example, the Assessor may have the property classified as a class 5 property with a 25.00% level of assessment, while the appellant may contend that the subject's correct classification is as a class 3 property with a 10.00% level of assessment. In such a case, it is necessarily relevant for the Board to determine the subject's correct classification, using the evidence submitted by the parties, as the subject's correct assessment turns on whether the level of assessment should be 25.00% (if the subject is a class 5) or 10.00% (if the subject is a class 3). However, that is not the situation in the instant appeal, as both a class 5-17 property and a class 5-93 property have the same level of assessment of 25.00% under the Ordinance.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$290,000 as of the assessment date at issue. Since market value has been established the 2012 statutory level of assessment for class 5 property under the Cook County Real Property Assessment Classification Ordinance of 25.00% shall apply. 86 Ill.Admin.Code §1910.50(c)(3).

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



Member

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 24, 2016



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.