



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

APPELLANT: Thaddeus Karecki
DOCKET NO.: 12-34253.001-R-1
PARCEL NO.: 13-23-318-008-0000

The parties of record before the Property Tax Appeal Board are Thaddeus Karecki, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 4,500
IMPR.: \$24,831
TOTAL: \$29,331

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 is a 90 year-old, two-story dwelling of masonry construction containing 2,832 square feet of living area. Features of the home include a full unfinished basement and a two-car garage. The property has a 3,750 square foot site and is located in Jefferson Township, Cook County. The property

is a class 2-11 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 on four comparable sales. These sales occurred from July 2012 through December 2013 for prices ranging from \$253,000 to \$272,000, or from \$91.71 to \$109.77 per square foot of living area including land. The appellant's evidence disclosed that each of the four sale comparables were located within one block of the subject. The appellant appended a copy of the Board's decision in 2011-39797.001-R-1, wherein the Board found in favor of reducing the subject's assessment to \$22,786.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,293. The subject's assessment reflects a market value of \$353,901, or \$124.97 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 four suggested sale comparables. These sales occurred from August 2010 through May 2012 for prices ranging from \$302,500 to \$465,000, or from \$110.81 to \$187.81 square feet of living area including land. Although the board of review provided street addresses for each of its sale comparables, no information was provided for proximity to the subject.

In rebuttal, the appellant submitted a brief arguing that comparables #1, #2, #3 and #4 submitted by the board of review were not similar to the subject for certain property characteristics, including proximity to the subject. The appellant argued that those comparables were at least one mile from the subject. The appellant appended to his brief print-outs for each of those four comparables disclosing various property characteristics. The appellant also submitted two identical print-outs listing median 2012 sale prices for various neighborhoods. He highlighted the Avondale and Logan Square neighborhoods.

Conclusion of Law

The appellant offered evidence in rebuttal. That submission included two identical print-outs disclosing median 2012 sale

prices for various neighborhoods. The Board does not consider those two print-outs here since it contained new data that did not rebut the evidence submitted by the board of review. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). The remainder of the submission is proper rebuttal evidence since it addresses the evidence submitted by the board of review.

The appellant submitted a copy of the Board's decision in 2011-39797.001-R-1 reducing the subject's assessment to \$22,786, ostensibly for the proposition that the Board should reduce the assessment for 2012 to the same or a lesser amount. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in relevant part, "[i]f the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period..." (35 ILCS 200/16-185). The subject is located in Jefferson Township. The Board takes judicial notice that the general assessment period for that township was from 2009 through 2011, and that 2012 is the first year of a new general assessment period. Therefore, the Board declines to reduce the subject's assessment due to a reduction by the Board for a year within the prior general assessment period.

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.

The Board finds the best evidence of market value to be the appellant's comparable sales #1, #2, #3 and #4. These comparables sold for prices ranging from \$91.71 to \$109.77 per square foot of living area, including land. These sales occurred within one year of the 2012 tax lien year and were similar to the subject in various key property characteristics. There was evidence that they were closer in proximity to the subject than evidence submitted by the board of review. The

subject's assessment reflects a market value of \$124.97 per square foot of living area including land, which is above the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is 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.

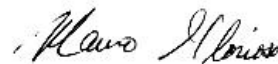
Chairman



Member



Member



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: September 18, 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.