



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

APPELLANT: Vincent J. Incopero
DOCKET NO.: 13-20088.001-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(s); and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$6,250
IMPR.: \$12,300
TOTAL: \$18,550

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 2013 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 88-year old, two-story, commercial building of masonry construction located 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 5-92 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 a voluntary water shutoff notice dated October 22, 2009, health violation notice, notice of condemnation by the town of Cicero by October 26, 2009, building violations notice dated October 15, 2009, and 14 pictures of the property. The pictures are not dated and appear to show different angles of the same wall, floor, and doorway within the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,550. The subject's assessment reflects a market value of \$74,200 when applying the 2013 level of assessment for class 5-92 property of 25% as determined by the Cook County Real Property Classification Code. In support of its contention of the correct assessment, the board of review submitted seven CoStar sale comparables.

At hearing, the appellant testified that the building has zero market value because of its condition. The appellant further testified that the subject is a "teardown and located in a distressed area." The appellant also confirmed that the subject has no water and is boarded. Lastly, the appellant testified that the subject is "draining him financially." The board of review analyst testified that the appellant has no direct evidence of market value other than his testimony. The best evidence of market value is the sale evidence submitted by the board of review.

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 evidence regarding the subject's market value. Appellant did not submit any evidence showing that the subject property is absolutely valueless due to its condition. Moreover, the board of review's sale comparables are the best evidence of market value contained in the evidence. Therefore, 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



Acting 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: _____

May 19, 2017



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.