



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

APPELLANT: Lawrence F. Kral  
DOCKET NO.: 13-20458.001-R-1  
PARCEL NO.: 23-02-408-009-0000

The parties of record before the Property Tax Appeal Board are Lawrence F. Kral, 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: \$ 3,630  
IMPR.: \$13,271  
TOTAL: \$16,901**

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 is a 47 year-old, multi-story dwelling of masonry construction containing 1,152 square feet of living area. Features of the home include a partial finished basement and a two-car garage. The property has a 6,600 square foot site and is located in Palos Township, Cook County. The property is

a class 2-34 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 an appraisal estimating the subject property had a market value of \$168,000 as of January 1, 2013.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,925. The subject's assessment reflects a market value of \$188,121, or \$163.30 per square foot of living area including land, when applying the 2013 three-year median level of assessment of 10.06% for class 2 property as determined by the Illinois Department of Revenue (86 Ill.Admin.Code §1910.50(c)(2)).

In support of its contention of the correct assessment, the board of review submitted information on four suggested sale comparables. These comparables were not adjusted.

In rebuttal, the appellant argued that the board of review's comparables were not timely sales and were unadjusted data. The appellant reaffirmed the request for an assessment reduction.

At hearing, the appellant testified that the four sale comparables submitted by the board of review lacked data on location proximity to the subject and were not sufficiently similar to the subject in other characteristics.

The appellant called Kenneth Koopman as a witness. He was accepted by the Board as an expert in the theory and practice of residential property appraisal. He testified about the appraisal report he prepared and which was part of the appellant's evidence. He testified that he selected three recent sales of split-level dwellings as comparables in support of his report. Each of three comparables was located in Hickory Hills, as is the subject, and was in close proximity to the subject. They sold from January 2012 through June 2012 for prices ranging from \$165,500 to \$180,000, or from \$122.05 to \$170.13 per square foot of living area including land. Koopman testified that he made adjustments to the comparables for sale or financing conditions, heating and cooling systems, living area, room count, basement, garage size and fireplaces. Koopman opined that the subject had a market value of \$168,000 as of the effective date of January 1, 2013.

The representative from the board of review testified that each of the sale comparables submitted by the board of review was in the same neighborhood as the subject and was similar to the subject in key property characteristics. She argued that the comparable sales cited by the appraiser in his report were not adjusted as of the 2013 lien date and, therefore, do not constitute relevant evidence of comparable sales. She cited the decision of by the Property Tax Appeal Board in docket #2010-23666 for the proposition that comparables relied upon in an appraisal that sold after the effective date of valuation should be adjusted for date of sale and, if not, they should not be considered by the Board. The board of review representative did not have copies of that decision to offer into evidence. The Board took judicial notice of that decision as a decision it rendered. 86 Ill.Admin.Code §1910.90(i).

In rebuttal, the appellant testified that the sale comparables submitted by the board of review were raw, unadjusted data.

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

The board of review's reliance on the Board's decision in docket #2010-23666 is misplaced. In that appeal, the Board found that the appraisal should have stated an effective date of valuation of January 1, 2010 and that no adjustments had been made to sale comparables cited by the appraiser which closed after that date. In the instant appeal, Koopman disclosed an effective date of January 1, 2013 in his appraisal report. Each of the sale comparables he cited closed in 2012, no more than one year prior to the effective valuation date. Therefore, since the Board's decision in 2010-23666 is inapplicable to the facts presented in this appeal, the Board does not discount Koopman's three sale comparables.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The appraiser considered

three recent sales and adjusted them for various property characteristics. In contrast, the four sale comparables submitted by the board of review were raw, unadjusted data. The Board finds the subject property had a market value of \$168,000 as of the assessment date at issue. Since market value has been established, the 2013 three-year median level of assessment of 10.06% for class 2 property as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(2)).

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.

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Chairman

*K. L. Farn*

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Member

*JR*

\_\_\_\_\_  
Member

*Mark Albino*

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Member

*Jerry White*

\_\_\_\_\_  
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

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*A. Portol*

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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.