



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

APPELLANT: Ilona Kral
DOCKET NO.: 13-20559.001-R-1
PARCEL NO.: 23-02-313-022-0000

The parties of record before the Property Tax Appeal Board are Ilona 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: \$10,249
IMPR.: \$ 4,338
TOTAL: \$14,587

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 55 year-old, one-story dwelling of masonry construction. Features of the home include a full unfinished basement and a two-car garage. The property has a 31,536 square foot site and is located in Palos Township, Cook County. The property is a class 2-03 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 \$145,000 as of January 1, 2012.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,887. The subject's assessment reflects a market value of \$237,445, or \$154.09 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 submitted a letter arguing that the board of review's comparables were dissimilar to the subject, lacked information on key property characteristics 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 as a witness, Pamela Williams, who was accepted by the Board as an expert in the field of residential property appraisal. She testified about the appraisal report she prepared and which was part of the appellant's evidence. She testified that she selected three recent sales as comparables in support of her report. Each of three comparables was located in Hickory Hills, as is the subject, and was in close proximity to the subject. They sold in 2011 for prices ranging from \$141,000 to \$150,000, or from \$89.92 to \$125.74 per square foot of living area including land. Williams stated that 40% of the recent sales in the relevant market area, which she identified as Hickory Hills, were foreclosures and short sales, which she characterized as distressed sales. Since so many of the recent sales were distressed, she considered them as possible comparables for her appraisal. She did not use properties from Palos Park, Palos Heights or Palos Hills as comparables because those neighborhoods had market values

significantly higher than the subject and were in a different market area. Williams testified that she made adjustments to the comparables for date of sale, living area, room count, basement, garage size and fireplaces. She stated that when paired comparable properties are not identical, the proper procedure for an appraiser is to make adjustments to equalize characteristics that vary from one property to another. Williams opined that the subject had a market value of \$145,000 as of the effective date of January 1, 2012.

The appellant presented *Appellant's Exhibit #1*, a copy of Sections 1-23 and 16-183 of the Property Tax Code (35 ILCS 200/1-23 & 16/183) in support of his argument that compulsory sales may be used as comparable properties for the purpose of revising and correcting assessments.

The representative from the board of review testified that the four sale comparables submitted by the board of review were similar to the subject. The representative offered *BOR Exhibit #1*, a copy of Calumet Transfer, LLC v. The Property Tax Appeal Board, 401 Ill.App.3d 652 (1st Dist. 2010), in support of the argument that the appraiser's comparables #1 and #3 should not be considered by the Board because they are compulsory sales.

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 reliance by the board of review on Calumet Transfer is misplaced. Nothing in that case prohibits a property owner from submitting evidence of comparable sales to establish market value. Indeed, Section 16-183 of the Property Tax Code, cited by the appellant and entered into evidence as *Appellant's Exhibit #1*, specifically states that the Board shall consider compulsory sales of comparable properties submitted by the taxpayer for the purpose of revising and correcting assessments. (35 ILCS 200/16-183). Accordingly, the Board shall consider the

foreclosed properties used as comparables in the appraiser's report.

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 \$145,000 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.

Chairman

K. L. Ferr

Member

JR

Member

Mark Albino

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

A. Portol

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.