



## A M E N D E D

### FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Michael Jana  
DOCKET NO.: 13-20671.001-R-1  
PARCEL NO.: 23-24-212-018-0000

The parties of record before the Property Tax Appeal Board are Michael Jana, the appellant(s) by attorney Nancy Pina-Campos, Attorney at Law in Broadview; 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:** \$3,281  
**IMPR.:** \$9,194  
**TOTAL:** \$12,475

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

#### **Findings of Fact**

The subject property consists of a 6,250 square foot parcel of land improved with a 55-year old, one-story, masonry, single-family dwelling containing 913 square feet of building area. The property is located Palos Township, Cook County and is classified as a class 2 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 sales information on five properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,475. The subject's total assessment reflects a market value of \$124,750 or \$136.64 per square foot of living area using the Cook County Real Estate Classification Ordinance level of assessment of 10% for class 2 properties.

In support of the correct assessment, the board of review submitted four sales comparables.

In written rebuttal, the appellant submitted a brief asserting that the board of review's evidence was insufficient.

At hearing, the appellant argued that the comparables submitted by the appellant are the best evidence of the subject's market value. The appellant called Mr. Rick Robin to testify. Mr. Robin testified that he does have personal knowledge of the comparables and that the grid lists all the information.

On voir dire, Mr. Robin testified that he reviewed the evidence for the appeal. He explained that the evidence is automatically generated through a database and he selects the comparables from the generated list. Mr. Robin further testified that the equalization factors applied to each comparable are generated by the database system, but that he developed the system and the adjustments therein. He acknowledged that he is not an appraiser nor has he ever been an appraiser. Mr. Robin testified that he has a degree in electrical engineering.

Mr. Robin testified he is the owner of the company Pro Tax Appeal. He stated this business conducts marketing and property tax data analysis. He testified that he performed the data analysis for this appeal. He testified that he signed an agreement with the appellant to review and appeal the appellant's property taxes. Mr. Robin further testified he has a contingency fee with the appellant and if this appeal is successful, he will receive a fee.

Mr. Robin testified that the appellant's previous attorney was engaged by Pro Tax Appeal for her services. He clarified that the attorney was not paid by Pro Tax Appeal, but was paid a flat retainer every month regardless of the number of appeals filed. Mr. Robin further testified that Pro Tax Appeal does not have any employees, but that there are approximately six contract staff. He testified that these people work in real estate or information technology and are neither appraisers nor lawyers.

On cross examination, he testified that he is not disputing any of the property characteristics of the subject. He also testified that he has not inspected the subject. He testified that he performs a manual review of the data generated for each property.

The board of review's representative, Roland Lara, argued that appellant has not met the burden of proof to support a reduction and the evidence does not challenge the correctness of the subject property. Mr. Lara further argued that the brief submitted by the board of review further explains why the evidence is improper and the property analysis in the case has been ruled improper by the Illinois Department of Professional Regulation as failing to be an appraisal that was prepared by a non-appraiser.

On cross-examination, Mr. Lara testified as to how a property identification number (PIN) describes the location of a property. He testified that when the box for proximity to the subject is blank the property is not located within the subject's subarea. He further explained that the subarea is a smaller portion of the township in which the subject resides.

### **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's witness who created the database system that makes the adjustments to the comparables has a vested interest in the outcome of the appeal and, therefore, the adjustments, property equalization values, and market value equalization will be given no weight. Moreover, the Board finds the appellant's witness is not an appraiser or an expert in real estate valuation, but merely an engineer who created a computer database. The Board will look only at the raw sales data provided by the appellant.

The Board finds the best evidence of market value are all the comparables submitted by both parties. These properties sold from May 2011 to November 2013 for prices ranging from \$60.89 to \$158.88 per square foot of building area. In comparison, the appellant's assessment reflects a market value of \$136.64 per square foot of building area which is within the range established by the comparables. Based on the record and after adjustments to the comparables, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and a reduction 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



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: February 24, 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.