



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

APPELLANT: Frank Bradley pres Metro Delopment Group Inc.
DOCKET NO.: 13-23653.001-R-1
PARCEL NO.: 18-24-307-027-0000

The parties of record before the Property Tax Appeal Board are Frank Bradley pres Metro Delopment Group Inc., the appellants, by attorney Edward J. Krzyminski, of Edward J. Krzyminski Ltd. in Palos Heights; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$3,315
IMPR.: \$3,985
TOTAL: \$7,300

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

Findings of Fact

The subject consists of a one-story dwelling of masonry construction. The dwelling is 59 years old. Features of the home include a crawl space and a two-car garage. The property is located in Lyons Township, Cook County. The subject is classified as a class 2-02 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 evidence disclosing the subject property was purchased on December 21, 2012 for \$45,000. In support of the sale, the appellant submitted copies of the settlement statement, trustee's deed, and title insurance policy. In further support of the market value argument, the appellant's attorney submitted an appraisal indicating the property had a value of \$73,000 as of January 1, 2013. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised valuation of \$73,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,567. The subject's assessment reflects a market value of \$115,670, when applying the 2013 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. The board of review submitted three sales comparables in support of the subject's assessment. The board of review also confirmed the subject's sale of \$45,000 in December 2012.

In rebuttal, the appellant argued that the board of review's comparables should be given no weight because they were based on raw, unadjusted data, and because they were dissimilar to the subject as to various key property characteristics. The appellant reaffirmed the request for an assessment reduction.

The appellant submitted evidence in rebuttal, which could not be considered by the Board under the Official Rules of the Property Tax Appeal Board. Section 1910.66(c) of Title 86 of the Administrative Code states: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal should be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code § 1910.66(c)(emphasis added). This appraisal and additional sales comparables were submitted in rebuttal, and, therefore, was not timely filed. Therefore, the Board will not consider it.

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 meet 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 appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. Based on this record the Board finds the subject property had a market value of \$73,000 as of January 1, 2013. Since market value has been determined the 2013 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00% shall apply.

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: September 23, 2016



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.