



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

APPELLANT: Peter Kubala
DOCKET NO.: 13-25684.001-R-1
PARCEL NO.: 08-29-402-019-0000

The parties of record before the Property Tax Appeal Board are Peter Kubala, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$ 5,920
IMPR.: \$18,081
TOTAL: \$24,001

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 a one-story, frame and masonry, single-family dwelling. It is effectively one year old and is situated on a 14,800 square foot site. It is located in Elk Grove Village, Elk Grove Township, Cook County, and is classified as Class 2-02 property under the Cook County Real Property Classification Ordinance.

The appellant contends overvaluation and occupancy as the bases of the appeal. In support of this argument the appellant submitted an assessment printout indicating the market value of the land as \$59,200, the market value of the existing structure as \$62,510, and the market value of the new improvement as \$333,300. The taxpayer indicated in an affidavit that: this property was a "tear down"; they kept the original foundation and an original wall intact; and they did not occupy the home prior to the Certificate of Occupancy being issued on August 1, 2013. The appellant submitted: a photo of the subject during construction; a construction permit dated September 7, 2012 indicating this was a total remodel of the existing house as well as an addition

to the rear side yard; a building permit from the Village of Elk Grove issued September 7, 2012 indicating the value of the work as \$368,000; and a Certificate of Occupancy dated August 1, 2103.

Additionally, the appellant submitted an appraisal estimating the subject property had a market value of \$352,500 as of September 3, 2013. The appraisal indicated that the subject was owner-occupied, and that the subject was virtually new following significant reconstruction and renovation. The appraiser based his value conclusion on the sales comparison approach using three sales of homes that were 44 to 55 years old, with no adjustments. Sale #1 was a foreclosure while Sale #2 was non-arm's length. The appraiser did not employ the cost approach although the home was recently constructed.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$38,001. The subject's assessment reflects a market value of \$380,010 when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance. In support of the subject's assessment, the board of review submitted three equity comparables, each of which reflected sale data. Additionally, the grid sheet reflected a sale of the subject in April 2012 for \$150,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 finds the best evidence of market value to be the Village of Elk Grove Building Permit used in conjunction with the assessor printout. The printout indicated, and the appellant accepted, the market value of the land as \$59,200. Additionally, the structure prior to renovation had a market value of \$62,510. The building permit valued the work for the total remodel and addition at \$368,000. This yields a total market value of the subject property of \$489,710.

The appraisal submitted by the appellant was given less weight as the appraiser ignored the cost approach and used a non-arm's length sale as one of the three sales to develop his final market value. Additionally, all of the home were substantially older than the subject property with no adjustment made for age.

The Board further finds that the appellant is entitled to an occupancy factor as the appellant's affidavit is supported with a Certificate of Occupancy dated August 1, 2013. This indicates that the home was occupied for 42% of the year. This occupancy factor should be applied to the subject's total improvement value of \$430,510. Therefore, based on the evidence contained in the record, the Board finds that an assessment reduction is warranted for one year only based on the subject's market value and occupancy.

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: November 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.