



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

APPELLANT: Sam Scarcinelli
DOCKET NO.: 13-26208.001-R-1 through 13-26208.012-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sam Scarcinelli, the appellant, by attorney Michael R. Davies, of the Law Offices of Michael R. Davies, Ltd. in Oak Lawn; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
13-26208.001-R-1	24-33-201-021-1001	730	1,070	\$1,800
13-26208.002-R-1	24-33-201-021-1002	730	1,070	\$1,800
13-26208.003-R-1	24-33-201-021-1003	897	1,403	\$2,300
13-26208.004-R-1	24-33-201-021-1004	897	1,403	\$2,300
13-26208.005-R-1	24-33-201-021-1005	897	1,403	\$2,300
13-26208.006-R-1	24-33-201-021-1006	897	1,403	\$2,300
13-26208.007-R-1	24-33-201-021-1007	897	1,403	\$2,300
13-26208.008-R-1	24-33-201-021-1008	897	1,403	\$2,300
13-26208.009-R-1	24-33-201-021-1009	897	1,403	\$2,300
13-26208.010-R-1	24-33-201-021-1010	897	1,403	\$2,300
13-26208.011-R-1	24-33-201-021-1011	897	1,403	\$2,300
13-26208.012-R-1	24-33-201-021-1012	897	1,403	\$2,300

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

Findings of Fact

The subject property consists of a 37-year-old, 12-unit apartment building. Two of the units are one bedroom while the remaining units are two-bedroom. The property has a 17,400 square foot site and is located in Worth Township, Cook County. The property is 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 two appraisals. Appraisal #1 estimates the market value of the one-bedroom units as \$18,000 each as of January 1, 2013. Appraisal #2 estimates the market value of the two-bedroom units as \$23,000 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 \$84,476. The subject's assessment reflects a market value of \$844,760 or between \$59,130 and \$72,650 per unit when applying the 2013 level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted a one page notes on appeal arguing that the appellant's appraisal is aggressively low and that the appraisal is not for the subject PIN.

At hearing, appellant's counsel reiterated the market value argument. The board of review rested on the evidence. Upon questioning, the board of review was unable to explain the assertion that the appraisals are not for the subject PIN.

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 appraisals submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$18,000 for the one-bedroom units and \$23,000 for the two-bedroom units as of the assessment date at issue. Since market value has been established the 2013 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% 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



Member



Acting 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: June 23, 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.