



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

APPELLANT: Thomas Navratil
DOCKET NO.: 13-27355.001-R-1
PARCEL NO.: 15-13-302-025-0000

The parties of record before the Property Tax Appeal Board are Thomas Navratil, the appellant(s), by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd in Chicago; 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: \$ 2,918
IMPR.: \$22,703
TOTAL: \$25,621

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 contains a 56 year-old, two-story dwelling of masonry construction with 3,110 square feet of living area. Features of the home include a full unfinished basement and a two-car garage. The property has a 6,144 square foot site and is located in Proviso Township, Cook County. The property is a Class 2-11 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 a brief in which he raises the contention of law that the subject should be receive a reduced assessment because it was vacant in the tax lien year of 2013. The appellant disclosed in the brief that the subject was occupied by his deceased parents and became uninhabitable after a flood damaged the furnaces and the electrical service. In support of these assertions, the appellant submitted an Income and Operating Statement dated from January 1,

2013 through October 31, 2013 showing no income, and a board of review Vacancy/Occupancy Affidavit disclosing the subject contained two living units, each of which were vacant from January through October 2013; a blank rent roll with the notation "vacant;" and ten interior photographs. The appellant requested a total assessment reduction to \$5,432.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,621. The subject's assessment reflects a market value of \$256,210 when applying the 2013 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four unadjusted suggested equity comparables.

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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant's evidence does not disclose when the subject became vacant and for how long it was vacant, although the appellant's brief stated furnaces were replaced in 2012 and that work "was substantially completed during July and August of 2013." This disclosure suggests the vacancy was for more than one year. There is no indication on the ten photographs of which unit they depict, although some of the photographs depict habitable rooms. The appellant's evidence is devoid of any explanation of what efforts were made to mitigate the vacancy, such as sell or otherwise use the vacant space in a productive manner. Therefore, the Board finds the appellant did not establish a basis upon which to reduce the assessment due to vacancy. *See Moroney v. Illinois Property Tax Appeal Board*, 2013 IL App. (1st) 120493, ¶¶41-42.

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.