



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

APPELLANT: Paul Pavlovic
DOCKET NO.: 13-33798.001-R-1
PARCEL NO.: 13-20-400-016-0000

The parties of record before the Property Tax Appeal Board are Paul Pavlovic, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 3,780
IMPR.: \$ 29,611
TOTAL: \$ 33,391

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 two-story dwelling of masonry construction. The dwelling is 55 years old. Features of the home include a full basement with a formal recreation room. The property has a 3,780 square foot site, and is located in Chicago, Jefferson Township, Cook County. The subject is classified as 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 information on four comparable sales, two of which were designated as being short sales, and one was an active listing. The appellant also submitted an estimate dated August 8, 2013 from Oak Terrace Builders, Inc. for replacing the subject's roof and gutters for \$13,216.

The appellant's evidence states that the subject's improvement size is 2,784 square feet of living area. The appellant argues that the subject is 58 feet long by 24 feet wide and has two floors. Thus, according to the appellant, the subject's improvement size is 2,784 square feet of living area ($58 \times 24 \times 2 = 2,784$). The appellant does not provide any information as to how the subject's length and width were determined.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,337. The subject's assessment reflects a market value of \$381,083 when applying the 2013 three year average median level of assessment for class 2 property of 10.06% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information of four equity comparables and four sale comparables.

The board of review's evidence states that the subject's improvement size is 3,688 square feet of living area, with no evidence in support of this claim.

In rebuttal, the appellant submitted: a half-page appraisal estimating the subject's fair market value to be \$350,000 as of August 21, 2015; a comparative market analysis recommending a marketing price for the subject of \$366,000; a final invoice from Bell Roofing and Siding dated September 3, 2015 for replacing the subject's roof and gutters for \$10,230; a second copy of the MLS printout for appellant's comparable #1; and two additional comparable sales not previously submitted.

Conclusion of Law

Initially, the Board finds that all of the evidence submitted by the appellant in rebuttal is excluded from the record. "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in

chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). All of the evidence submitted by the appellant in rebuttal was new evidence that was not previously submitted, except the MLS printout for comparable #1. As such, Rule 1910.66(c) requires this evidence to be excluded. However, since the MLS printout for comparable #1 was previously submitted, the Board will consider it in this decision.

The Board also finds that the subject's improvement size is 3,688 square feet of living area. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The appellant submitted no evidence in support of the assertion that the subject's improvement size was 2,784 square feet of living area other than a conclusory statement as to the subject's length and width. Therefore, the Board finds that the appellant has failed to prove, by a preponderance of the evidence, that the subject's improvement size is 2,784 square feet. The Board further finds that the subject's improvement size is 3,688 square feet of living area, and that the subject's market value is \$103.33 per square foot of living area, including land, when applying the 2013 three year average median level of assessment for class 2 property of 10.06% as determined by the Illinois Department of Revenue.

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.

Initially, the Board finds that comparables #1 and #3 submitted by the appellant were "compulsory sales." A "compulsory sale" is defined as

- (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and
- (ii) the first sale of real estate owned by a financial institution as a

result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

35 ILCS 200/1-23. The MLS printouts submitted by the appellant state that comparables #1 and #2 were short sales. Based on this admission, the Board finds that these sale comparables were compulsory sales.

Real property in Illinois must be assessed at its fair cash value, which can only be estimated absent any compulsion on either party.

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so.

Board of Educ. of Meridian Community Unit School Dist. No. 223 v. Illinois Property Tax Appeal Board, 961 N.E.2d 794, 802, 356 Ill.Dec. 405, 413 (2d Dist. 2011) (citing Chrysler Corp. v. Illinois Property Tax Appeal Board, 69 Ill.App.3d 207, 211, 387 N.E.2d 351 (2d Dist. 1979)).

However, section 16-183 of the Illinois Property Tax Code states as follows:

The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

35 ILCS 200/16-183.

Therefore, the Board is statutorily required to consider the compulsory sales submitted by the appellant.

The Board finds the best evidence of market value to be appellant's comparables #1, #2, and #3. These comparables sold for prices ranging from \$70.40 to \$96.96 per square foot of living area, including land. The subject's assessment reflects a market value of \$103.33 per square foot of living area, including land, which is above the range established by the best

comparables in this record. Based on this record, the Board finds a reduction in the subject's assessment is 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

K. L. Fan

Mario Alvarez

Member

Member

JR

Member

Acting Member

Robert Steffen

Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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 19, 2016

A. Proctor

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.