



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

APPELLANT: Alexandru Anca
DOCKET NO.: 13-35381.001-R-1
PARCEL NO.: 15-22-215-025-0000

The parties of record before the Property Tax Appeal Board are Alexandru Anca, the appellant(s), by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. 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: \$2,310
IMPR.: \$9,682
TOTAL: \$11,992

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 and one-half story, single-family home of frame and masonry construction with 1,414 square feet of living area. The dwelling was constructed in 1955. The property has a 6,600 square foot site and is located in Broadview, Proviso Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence showing that the subject sold on June 12, 2009 for \$85,500. This evidence included the settlement statement, a 2009 appraisal, special warranty deed, listing sheet, and 2012 PTAB decision. The appellant's pleadings regarding Section IV- Recent Sale Data confirmed the closing date, sale price, that the parties to the transaction were not related, and that the subject was advertised for sale using a realtor. Lastly, the appellant submitted a comparative

market analysis which included 27 sale comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,992. The subject's assessment reflects a market value of \$119,920 or \$84.81 per square foot of living area, including land when applying a 10% level of assessment as determined by the Cook County Classification Code.

In support of the assessment, the board of review submitted three equity comparables and sales data for one comparable. Based on this evidence, the appellant requested a reduction in 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the subject's market value per the subject's sale in 2009 is not reflective of the market value of the subject in 2013. Furthermore, the year the subject was sold was in a different assessment triennial than the 2013 tax year. After considering the evidence submitted, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment is not warranted.

The Board gives little weight to the comparative market analysis prepared by the appellant's attorney. The Board finds the appellant made the adjustments himself and has a vested interest in maximizing these adjustments for the benefit of the subject. In addition, the appellant failed to provide any evidence to show that he is a licensed appraiser. However, the Board will review the evidence in regards to the 27 submitted comparables that listed square footage.

The Board gives little weight to the comparative market analysis prepared by the appellant's attorney. The Board finds the appellant made the adjustments himself and has a vested interest in maximizing these adjustments for the benefit of the subject. In addition, the appellant failed to provide any evidence to show that he is a licensed appraiser and failed to establish a foundation for these adjustments. However, the Board will review the evidence in regards to the 27 submitted comparables that listed square footage.

The Board finds the appellant's 27 comparables and the board of review's comparable set the range of market value for the subject. These comparables were similar to the subject in location, style, construction, age, and features. They sold for \$21.16 to \$145.28 per square foot of living area, including land. The subject's assessment reflects a market value of \$84.81 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

Accordingly, in determining the fair market value of the subject property, the Board finds that the appellant failed to submit sufficient evidence to show the subject was overvalued. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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

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: July 21, 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.