



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

APPELLANT: Anna Talac (Formerly Bass)  
DOCKET NO.: 14-23010.001-R-1 through 14-23010.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Anna Talac (Formerly Bass), the appellant; 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
14-23010.001-R-1	16-31-231-032-0000	2,480	4,040	\$6,520
14-23010.002-R-1	16-31-231-033-0000	2,480	0	\$2,480

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 2014 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 121 year-old, two-story dwelling of frame construction with 2,273 square feet of living area. Features of the home include a full unfinished basement, a two-car driveway and two porches. The property has a 3,100 square foot site, consisting of two contiguous parcels, one which is land only and the other on which the dwelling is situated. The subject property is located in Berwyn Township, Cook County and is a Class 2-06 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 an appraisal estimating the subject property had a market value of \$90,000 as of January 1, 2014. The appellant requested a total assessment reduction to \$9,000 when applying the 2014 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,999. The subject's assessment reflects a market value of \$189,990 when applying the 2014 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 sales comparables.

In rebuttal, the appellant argued the board of review's comparables were dissimilar to the subject in various key property characteristics and should, therefore, be given diminished weight. The appellant submitted color photographs and print-outs from Multiple Listing Service information sheets about the board of review's comparable properties in support of this rebuttal argument. The appellant also submitted in rebuttal a map of the subject's general location and the comparable properties selected by the board of review, by the appraiser and by the appellant. The map contained markings in various colors to indicate the locations of these comparables, and linear markings to indicate the area boundaries in which those comparables were located.

At hearing, the appellant argued that data of five comparables obtained from a prior appraisal and eleven other comparables selected by the appellant, which data were arranged in a two-page grid analysis, were relevant to prove her subject property was overvalued. The appellant applied adjustments to these 16 comparables to conclude those comparables had certain estimated market values. The appellant testified that the appraiser who compiled the prior appraisal was not present to testify at the hearing. Further, the appellant testified that she is not an appraiser. Consequently, the Board found the conclusions and opinions of estimated market value of these 16 suggested comparables were not admissible evidence. The appellant highlighted her rebuttal evidence map in testimony. She pointed out that the subject was within the linear boundaries of her and the appraiser's comparables. In contrast, she showed from her map that the subject was outside the linear boundaries of the board of review's comparables. She opined that this map proved the subject was in the same neighborhood as her and the appraiser's comparables, but was in a different neighborhood than the board of review's comparables. The appellant called appraiser John Genis to testify. After *voir dire* by all parties, Genis was accepted as an expert in the practice and theory of real estate appraisal. Genis testified that he examined approximately 30 properties in the neighborhood of the subject that sold recently. He testified that 48% of the recent sales he examined were REO or short sales within the preceding 12-month period, and were representative of the properties in the subject's neighborhood. From the thirty properties, he selected three to include in his appraisal as comparables. Each of these three properties were REO sales. He reiterated his opinion that the subject's estimated market value was \$90,000 as of January 1, 2014. The appellant testified that she owned and lived in the subject property in 2014.

### **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 appraisal submitted by the appellant. The Board finds the subject property had a market value of \$90,000 as of the assessment date at issue. Since market value has been established, the 2014 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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.



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Chairman



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Member

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Member



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Member

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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 24, 2016



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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.