



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

APPELLANT: Andy Bobrowski
DOCKET NO.: 14-34212.001-R-1
PARCEL NO.: 16-08-410-001-0000

The parties of record before the Property Tax Appeal Board are Andy Bobrowski, 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: \$ 2,833
IMPR.: \$ 16,755
TOTAL: \$ 19,588

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2014 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 with 3,178 square feet of living area. The dwelling is 94 years old. Features of the home include a full basement with a formal recreation room. The property has a 4,048 square foot site, and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's petition states that it is a "rollover" request pursuant to Section 16-185 of the Property Tax Code. 35 ILCS 200/16-185. In support of this argument, the appellant submitted the Board's decision in docket number 13-25549.001-R-1. In that decision, the Board reduced the subject's assessment to \$4,000. No evidence was submitted as to whether the subject was

owner occupied, and the previous decision made no finding on this issue. Moreover, as discussed in more detail below, the subject was recently purchased by Fulton Land Trust.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on August 30, 2010 for a price of \$40,000. The purchase documents submitted by the appellant state that the purchaser was Fulton Land Trust. Based on this evidence, the appellant requested a reduction in the subject's assessment to the previous year's assessment of \$4,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,588. The subject's assessment reflects a market value of \$195,880, or \$61.64 per square foot of living area, including land, when applying the 2014 statutory level of assessment for class 2 property of 10.00% 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 eight equity comparables and four sale comparables.

The board of review also submitted a supplemental brief arguing that the sale of the subject in November 2010 was a compulsory sale. In support of this assertion, the board of review submitted a printout from the Cook County Recorder of Deeds' website stating that a *lis pendens* was filed on the subject on October 7, 2008.

The board of review also submitted a second supplemental brief arguing that the subject is not owner occupied, and, therefore, Section 16-185 of the Property Tax Code is not applicable. In support of this assertion, the board of review submitted a printout from the Cook County Assessor's website showing that the subject did not receive a homeowner's exemption for tax year 2014.

Conclusion of Law

Section 16-185 of the Illinois Property Tax Code provides, in relevant part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a *residence occupied by the owner is situated*, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

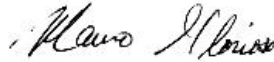
35 ILCS 200/16-185 (emphasis added). Moreover, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes judicial notice that it rendered a decision lowering the subject's assessment in tax year 2013, and that 2013 and 2014 are in the same general assessment

period for West Chicago Township. The record contains no evidence indicating that the Board's 2013 decision was reversed or modified upon review. However, the evidence depicting the sale of the subject in August 2010 states that the subject was purchased by Fulton Land Trust, and not the appellant. As the evidence shows that the subject is actually owned by a business entity, the subject cannot be owner occupied, which is an element that must be proven by a preponderance of the evidence, *id.*, for the Board to grant a reduction under Section 16-185 of the Property Tax Code. Therefore, the Board finds that a reduction is not warranted based on the appellant's "rollover" argument.

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 sale of the subject in August 2010 for \$40,000 is too remote in time to accurately reflect the subject's market value as of January 1, 2014, the lien date in this appeal. 35 ILCS 200/9-155. Thus, this sale was given no weight in the Board's analysis. Therefore, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and a reduction in the subject's assessment is not warranted.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



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:

October 20, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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