



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

APPELLANT: Garus Bozenna
DOCKET NO.: 15-26241.001-R-1
PARCEL NO.: 12-36-215-039-1010

The parties of record before the Property Tax Appeal Board are Garus Bozenna, the appellant(s); 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: \$471
IMPR.: \$5,623
TOTAL: \$6,094

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 2015 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 is a residential condominium unit contained in a 44 year-old, 11-unit, three-story residential condominium building of masonry construction containing 850 square feet of living area. It consists of 8.71% of the common elements of the condominium building. The property has a 7,740 square foot site and is located in Leyden Township, Cook County. The subject is classified as a Class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables, including sale data for comparable #4. The appellant disclosed the subject unit contained 850 square feet of living area. The appellant requested a total assessment reduction to \$5,400.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,094. The subject property has an improvement assessment of \$5,623, or \$6.62 per square foot of living area. The board of review disclosed the subject unit consisted of 8.71% of the common elements of the condominium building. In support of its contention of the correct assessment, the board of review submitted a condominium analysis of the subject's building with improvement assessment valuations for each of the 11 units. Each unit was designated by a Property Index Number (hereinafter, "PIN"). PINs 1005, 1006, 1007 and 1008 consist of the same percentage of ownership in the common elements as the subject unit.

In rebuttal, the appellant argued that the board of review included sales in its analysis dating from 2011 and is, therefore, not a recent sale. The appellant reaffirmed the request for an assessment reduction.

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 appellant's rebuttal argument is misplaced. In his Petition, the appellant indicated that he raised only an assessment inequity argument and submitted equity data. He submitted sale information for only one of his equity comparables. Consequently, the appellant raised an overvaluation only in his rebuttal argument, not in his Petition. "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). The Board does not consider that rebuttal argument here since it is raised for the first time in rebuttal and it did not rebut the evidence submitted by the board of review. Moreover, even if the appellant sought to raise an overvaluation argument through the back door of rebuttal evidence, he failed to submit "not fewer than three recent sales of suggested comparable properties..." 86 Ill.Admin.Code §1910.65(c)(4).

As to the appellant's assessment inequity argument, the Board finds the best evidence of assessment equity to be the appellant's comparables; and the board of review's comparables for PINs 1005, 1006, 1007 and 1008, each with virtually the same percentage of common element ownership as the subject unit and not under appeal with the Board. These comparables had improvement assessments that ranged from \$6.00 to \$6.64 per square foot of living area, based on the appellant's disclosed 850 square feet of living area for the subject and the corresponding common elements ownership percentages as disclosed in the board of review's evidence. The subject's improvement assessment of \$6.62 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is not justified.

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.