



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

APPELLANT: Slav Zaberski
DOCKET NO.: 15-36660.001-R-1 through 15-36660.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Slav Zaberski, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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 partial reduction and a partial dismissal** 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
15-36660.001-R-1	16-13-308-048-0000	1,653	4,411	\$ 6,064
15-36660.002-R-1	16-13-308-047-0000	1,627	17,709	\$19,336

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 for PIN -048 only 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 party of the appeal and partial subject matter jurisdiction.

Findings of Fact

The subject property consists of two improvements on two parcels of land. For purposes of this decision, Improvement #1, identified by PIN -047, is a two-story coach house of masonry construction with 2,140 square feet of living area. The dwelling is 127 years old. Improvement #2, which is the "main house" identified by PIN -048, is a two-story, masonry dwelling with 1,516 square feet of living area. The property is located in West Chicago Township, Cook County. Both improvements are classified as Class 2-11 property under the Cook County Real Property Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on seven suggested sale comparables for each improvement.

The appellant requested a total assessment reduction to \$5,710, specifically a reduction to \$1,870 for PIN -048 and a reduction to \$3,840 for PIN -047.

The appellant also submitted a letter from the Cook County Board of Review indicating the appellant failed to file a complaint with the board of review on PIN -047 for the 2015 tax year, however, the appellant intended to file on both PINs -047 and -048. The board of review indicated they had jurisdiction solely over PIN -048 but would not object if the appellant filed on both PINs at the Property Tax Appeal Board.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,209. The subject's assessment reflects a market value of \$342,090, or \$93.57 per square foot of living area including land, when applying the level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The subject property has a total improvement assessment of \$30,929. Improvement #1 has an improvement assessment of \$17,709, or \$8.28 improvement assessment per square foot. The improvement assessment for Improvement #2 is \$13,220, or \$8.72 improvement assessment per square foot. Improvement #1 has a market value of \$148,730, or \$98.11 per square foot, including land. Improvement #2 has a market value of \$193,360, or \$90.36 per square foot, including land.

In support of its contention of the correct assessment, the board of review submitted information on four suggested sale comparables for each improvement. These four comparables were identical for each PIN. The board of review also submitted an assessment history printout for each PIN. This history indicated a permit was issued on PIN -048 in the 2013 tax year. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney distinguished the board of review's comparables from the subject property.

At hearing, both parties reaffirmed their written submissions. The appellant's attorney indicated at hearing that there were two buildings on one property.

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 meet this burden of proof for Improvement #2.

The Board finds the best evidence of market value for Improvement #2 (PIN -048, "main house") to be the appellant's comparable sales #1 through #7. These comparables sold for prices ranging from \$12.32 to \$48.34 per square foot of living area, including land. The subject's assessment reflects a market value of \$98.11 per square foot of living area including land, which is above the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment is justified for Improvement #2.

The Board further finds that the Property Tax Appeal Board does not have jurisdiction over PIN -047. Section 16-160 of the Property Tax Code provides in part that:

In counties with 3,000,000 or more inhabitants, beginning with assessments made for the 1996 assessment year for residential property of 6 units or less and beginning with assessments made for the 1997 assessment year for all other property, and for all property in any county other than a county with 3,000,000 or more inhabitants, any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes, or any taxing body that has an interest in the decision of the board of review or board of appeals on an assessment made by any local assessment officer, may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review or (ii) in assessment year 1999 and thereafter in counties with 3,000,000 or more inhabitants within 30 days after the date of the board of review notice or within 30 days after the date that the board of review transmits to the county assessor pursuant to Section 16-125 its final action on the township in which the property is located, whichever is later, appeal the decision to the Property Tax Appeal Board for review. . . .

35 ILCS 200/16-160.

In accordance with this statutory authority, Section 1910.30(a) of the rules of the Property Tax Appeal Board provides that the taxpayer must file an appeal within 30-days of the written notice of the decision of the board of review or within 30 days after the date that the board of review transmits to the county assessor pursuant to Section 16-125 of the Property Tax Code (35 ILCS 200/16-125) its final action on the township in which the property is located, whichever is later. (86 Ill.Admin.Code 1910.30(a). This framework requires as a prerequisite to filing an appeal with the Property Tax Appeal Board a decision from the board of review pertaining to the assessment of the property for the tax year at issue.

The evidence in this record disclosed the appellant did not file an assessment complaint with the Cook County Board of Review for the 2015 tax year on PIN -047 (coach house). In addition, the record indicated that there were no prior appeals filed at the Property Tax Appeal Board for this property. As this record is void of any such evidence, the Board dismisses the appeal for PIN -047 only on the basis of a lack of jurisdiction.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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

Member



Member

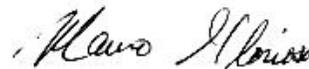
Member

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: December 23, 2019



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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