



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

APPELLANT: Leonard Wlodarski
DOCKET NO.: 15-39234.001-C-1
PARCEL NO.: 32-17-113-034-0000

The parties of record before the Property Tax Appeal Board are Leonard Wlodarski, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, LLP 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 **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:

LAND: \$5,000
IMPR.: \$0
TOTAL: \$5,000

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 consists of a rectangular shaped vacant lot with 33,018 square feet of land area. The property is located in Chicago Heights, Bloom Township, Cook County. The property is classified as a class 1-00 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 \$50,000 as of January 1, 2014. The appraisal was prepared by Terrence P. McCormick, State Certified General Real Estate Appraiser, and John C. Wagner, State Certified General Real Estate Appraiser, of McCormick & Wagner, LLC.

In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value using four comparable sales and one offering. The comparables had sites ranging in size from 23,058 to 225,312 square feet of land area. Comparable #1 was improved with a two-story 12,000 square foot retail building at the time of sale. This comparable sold in November 2012 for a price of \$25,000, to which the appraisers added \$30,033 for the demolition costs to arrive at a unit value of \$2.39 per square foot of land area. Three comparables sold from March 2012 to December 2013 for prices ranging from \$145,000 to \$1,025,000 or from \$2.14 to \$4.55 per square foot of land area. The offering had a price of \$59,000 or \$.83 per square foot of land area. After considering adjustments to the comparables for differences from the subject property the appraisers arrived at an estimated value for the subject property of \$1.50 per square foot of land area to arrive at an estimated market value of \$50,000, rounded. Based on this evidence the appellant requested the subject's assessment be reduced to \$5,000 to reflect the appraised value.

The appellant also submitted a copy of the final decision of the board of review establishing a total assessment of \$9,905. The subject's assessment reflects a market value of \$99,050 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 1 property of 10%.

The board of review did not timely submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value timely submitted to be the appraisal submitted by the appellant estimating the subject property had a market value of \$50,000. The subject's assessment reflects a market value above the appraised value submitted by the appellant. The board of review did not timely submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property.

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:

April 17, 2018



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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