



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

APPELLANT: Joann Sourek  
DOCKET NO.: 16-20737.001-R-1 through 16-20737.007-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joann Sourek, the appellant, by attorney John P. Fitzgerald, of Fitzgerald Law Group, P.C. in Burr Ridge; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
16-20737.001-R-1	16-32-406-001-0000	2,800	10,345	\$13,145
16-20737.002-R-1	16-32-406-003-0000	2,065	2,675	\$4,740
16-20737.003-R-1	16-32-406-004-0000	2,138	64	\$2,202
16-20737.004-R-1	16-32-406-005-0000	2,138	64	\$2,202
16-20737.005-R-1	16-32-406-006-0000	2,138	64	\$2,202
16-20737.006-R-1	16-32-406-007-0000	2,138	64	\$2,202
16-20737.007-R-1	16-32-406-002-0000	2,065	6,242	\$8,307

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 2016 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 seven parcels identified by Property Index Numbers (P.I.N.s) 16-32-406-001-0000 through 16-32-406-007-0000. The subject is a part-one and part-two story mixed-use building being used as a funeral home. The building has 8,694 square feet of building area and is approximately 61 years old. Features include a partial unfinished basement and central air conditioning. The property has a 21,936 square foot site and is located in Cicero, Cicero Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal and requested a reduction for all seven P.I.N.s. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$350,000 as of January 1, 2016. The appraisal was prepared by Thomas W. Grogan and John T. Setina, III of Sterling Valuation, Real Estate Appraisers & Consultants. In estimating the market value of the subject property, the appraisers developed the sales comparison approach to value.

The appraisers analyzed five comparable sales and one active listing that are funeral homes or former funeral homes. The comparables consist of one, 3-story, two 1-story and three, 2-story<sup>1</sup> mixed-use buildings that were built from 1930 to 1975. The buildings range in size from 5,800 to 14,910 square feet of building area. Five of the comparables sold from January 2014 to August 2016 for prices ranging from \$170,000 to \$505,000 or from \$11.74 to \$55.55 per square foot of building area, including land. Comparable #6 was listed for \$185,000 or \$17.31 per square foot of building area, including land. The appraisers arrived at an estimated value under the sales comparison approach of \$350,000.

Based on this evidence, the appellant requested the total assessment be reduced to \$35,000 which would reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,748 for PIN 16-32-406-001-0000. The subject's assessment reflects a market value of \$217,480 or \$44.01 per square foot of building area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.<sup>2</sup>

In support of the subject's assessment, the board of review submitted information on two comparable sales for Property Index Number P.I.N. 16-32-406-001-0000. The comparables have the same classification code as the subject property. Comparable #2 is located in a different neighborhood code than the subject property. The comparables consist of 2-story mixed-use buildings that are 59 or 111 years old. The buildings have partial basements, one of which has finished area. One comparable has a 2-car garage. The buildings contain 4,134 or 4,737 square feet of building area and are situated on sites that contain 4,353 or 5,575 square feet of land area. The comparables sold in April 2013 or November 2014 for prices of \$134,500 and \$135,000 or \$28.50 and \$32.54 per square foot of building area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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

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<sup>1</sup> Story heights for the comparables was based on the photographic evidence provided in the appraisal.

<sup>2</sup> The appellant submitted a copy of the 2016 Final Decision issued by the Cook County Board of Review disclosing the total assessment for the subject of \$51,229 for all seven P.I.N.s. The subject's assessment reflects a market value of \$512,290 or \$114.03 per square foot of building area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

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 January 1, 2016 appraisal submitted by the appellant, estimating the subject property had a market value of \$350,000. The subject's assessment reflects a market value above the best evidence of market value in the record.

The Board gave less weight to the board of review comparable sales due to their 2013 and 2014 sale dates which are dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date at issue. Furthermore, the board of review only submitted evidence to support one P.I.N. when in fact the appellant requested a reduction for all seven P.I.N.s. Based on this record the Board finds the subject's assessment is not reflective of market value and a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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.

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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: September 17, 2019



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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 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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