



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

APPELLANT: Adam Kapler
DOCKET NO.: 16-22550.001-R-1
PARCEL NO.: 16-19-301-016-0000

The parties of record before the Property Tax Appeal Board are Adam Kapler, the appellant(s), by attorney Robert G. Kaucky, of Robert G. Kaucky & Associates in Berwyn; 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: \$3,978
IMPR.: \$8,363
TOTAL: \$12,341

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 a 4,080 square foot parcel of land improved with a 76-year old, two-story, frame and masonry, single-family dwelling containing 1,108 square feet of building area. The property is located in Berwyn Township, Cook County and is a class 2 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 three sales comparables. These comparables are described as two-story, masonry, single-family dwellings. The properties are located between 1.7 and 2.5 miles from the subject. They range in age from 73 to 74 years and in size from 945 to 1,286 square feet of building area. The properties sold from December 2015 and June 2016 for prices ranging from \$68.04 to \$90.48 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment is \$12,341. This assessment reflects a market value of \$123,410 or \$111.38 per square foot of building area when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the assessment, the board of review submitted four sales comparables. These comparables are described as two-story, masonry, single-family dwellings. The properties are located within the subject's neighborhood. They range in age from 64 to 74 years and in size from 1,252 to 1,464 square feet of building area. The properties sold from March 2015 to May 2016 for prices ranging from \$140.03 to \$195.69 per square foot of building area.

In addition, the board of review submitted a supplemental brief asserting that the subject property was purchased in May 2013 for \$142,500. The brief asserts that an accurate assessment based on the sale should be \$14,250.

At hearing, the appellant's attorney asserted that the appellant's comparables are similar in age to the subject and are superior to the subject in exterior construction. The board of review's representative argued that the board of review's sales are similar in square footage and age to the subject and are located in close proximity to the subject. In addition, the board of review representative argued that the recent sale of the subject in 2013 for \$142,500 is the best evidence of the subject's market value and argued that the subject's assessment should be increased to reflect this sale. She also argued that the board of review's sales comparables support the subject's sale as arm's length. In rebuttal, the appellant's attorney argued the sale is too far removed from the lien date.

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 best evidence of market value to be the appellant's comparables and the board of review's comparables #2 and #3. They sold from March 2015 to May 2016 for prices ranging from \$68.04 to \$195.69 per square foot of building area. The subject's assessment reflects a market value of \$111.38 per square foot of building area which is within the range of the best comparables in the record.

The Board finds that the subject sold in 2013 for \$142,500 and that the board of review's comparables support this sale as reflective of the market. However, the Board is charged with "mak[ing] a decision in each appeal or case appealed to it, and the decision shall be based upon equity and the weight of the evidence." 35 ILCS 200/16-185. Moreover, the Board is to "determine the correct assessment . . . of any parcel of real property which is the subject of an appeal, based upon facts, evidence, exhibits and briefs submitted to or elicited by the Board." 86 Ill.Admin.Code §1910.65(b). The Board finds in examining the totality of the evidence that

none of the board of review's comparables are assessed at their sale prices. These comparables have improvement assessments ranging from \$6.63 to \$8.41 per square foot of building area. The subject has an improvement assessment of \$7.55 per square foot of building area which is only within the range of assessments for the comparables and supported by this evidence.

Based on the evidence, Board finds the current assessment is correct and that the appellant did not meet the burden of proof that the subject was overvalued, and the board of review did not submit evidence to support that the subject's assessment was not correct. Therefore, neither a reduction nor an increase is justified.

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: September 17, 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

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