



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

APPELLANT: Vincent Incopero
DOCKET NO.: 16-31240.001-R-1
PARCEL NO.: 15-13-207-022-0000

The parties of record before the Property Tax Appeal Board are Vincent Incopero, the appellant; 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: \$ 3,840
IMPR.: \$13,160
TOTAL: \$17,000

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 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 60-year-old, one-story dwelling of masonry construction with 6,400 square feet of living area. Features of the home include a full basement, central air conditioning, a fireplace and a one-car garage. The property has a 6,400 square foot site and is located in Proviso Township, Cook County. The property 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 an appraisal, prepared by Glenn Gutterman, estimating the subject property had a market value of \$160,000 as of August 21, 2016. The appraisal used only the sales comparables approach to market value despite the property being tenant occupied because the appraiser found insufficient rental data to utilize the income approach. In addition, the appraiser found both the exterior and interior of the subject property to be of average or good condition.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,854. The subject's assessment reflects a market value of \$258,540 or \$185.87 per square foot of living area, including land, when applying the 2016 level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables.

At hearing, the appellant argued that the subject property was flooded in 2016 and the roof had collapsed making it uninhabitable and vacant for the entire lien year at issue. In support of this proposition, the appellant submitted photographs, marked as Appellant's Group Hearing Exhibit #1, that he testified were taken by him personally and show the subject property as of the 2016 lien year. The photographs depict a property in dilapidated condition with significant deferred maintenance. The photographs also depict a kitchen sink with dirty dishes and cooking utensils that appear to have been recently used. The board of review argued the pictures are undated and should be given no weight.

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 appellant's pictures and statements of uninhabitability of the subject property for the duration of 2016 to completely contradict the subject's description and pictures submitted with the appellant's appraisal report. As a result, the Board finds the appellant's testimony regarding the condition of the subject property to be inconsistent and unreliable.

The Board gives no weight to the adjustments and conclusions of value in the appellant's appraisal because the appraiser was not present or called to testify about his qualifications, identify his work, testify about the content of the evidence, or be cross-examined by the board of review and the Property Tax Appeal Board. Without the ability to observe the demeanor of this individual during the course of testimony, the Property Tax Appeal Board gives this evidence from the appellant diminished weight.

The courts have stated that where there is credible evidence of comparable sales presented within the appraisal, these sales are to be given significant weight as evidence of market value. *Chrysler Corp. v. Illinois Property Tax Appeal Board*, 69 Ill.App.3d 207 (2nd Dist. 1979); *Willow Hill Grain, Inc. v. Property Tax Appeal Board*, 187 Ill.App.3d 9 (5th Dist. 1989). The Board will consider the raw sales data submitted by the appellant.

The Board finds that the appellant submitted three sales comparables and the board of review did not submit any. The Board finds the appellant's sales comparables #1, #2, and #3 to be similar

and probative in determining the subject's market value. These properties sold for prices ranging from \$85.38 to \$121.19 per square foot of living area. In comparison, the subject assessment value reflects a market value of \$185.87 per square foot of building area, which is above the range. After adjustments to comparables, the Board finds that the subject's improvement was overvalued and a reduction in the subject's market value 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: May 21, 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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