



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

APPELLANT: Leonard J. Kral  
DOCKET NO.: 17-23399.001-R-1  
PARCEL NO.: 23-03-215-030-0000

The parties of record before the Property Tax Appeal Board are Leonard J. Kral, the appellant(s); 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:** \$4,378  
**IMPR.:** \$15,122  
**TOTAL:** \$19,500

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 2017 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 an 8,340 square foot parcel of land improved with an approximately 52-year old, two-story, frame and masonry, single-family dwelling. The property is located in Jefferson 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 an appraisal estimating the subject property had a market value of \$190,000 as of January 1, 2016. The appraiser utilized the sales comparison approach and made adjustments to three sales in estimating the subject's market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,048. The subject's assessment reflects a market value of \$240,480 using the Cook County Real Estate Classification Ordinance level of assessment for

class 2 property of 10%. In support of the assessment the board of review submitted four sales comparables.

In rebuttal, the appellant submitted a letter addressing the evidence and are asserting that the board of review's comparables are not similar to the subject.

At hearing, the appellant, Lawrence Kral, opined that the appraisal supports a reduction in the subject's assessment.

The appellant called the appraiser, David L. Dubois, to testify. Dubois testified that he is an Illinois licensed certified general appraiser. He has been an appraiser for 32 years with thousands of these appraisals being residential. He testified he has a MAI designation with the Appraisal Institute. The appellant admitted *Appellant's Hearing Exhibit #1*, a statement of qualifications from Mr. Dubois. In voir dire by the board of review, Dubois testified that most of his residential appraisals are in the Hickory Hills area because his office is located there, and he lived in this town.

Dubois acknowledged that he inspected the subject property on July 26, 2017. He testified that he utilized the sales comparison approach to arrive at a value for the subject of \$190,000. H Dubois testified he selected the appropriate comparables and then made adjustments to them for differences. He testified that sale comparable #2 was a distressed sale. He testified that he selected the comparables most similar in physical characteristics and location with sale dates closest to the valuation date. He acknowledged he gathered his information from the multiple listing service database (MLS). Dubois testified that this is a database service that is used by those in the appraising industry. He testified that he utilized sales to reflect a valuation date of January 1, 2016. He opined that the fewer adjustments made to a comparable, the more accurate the appraisal is and that sales comparable #1 has the least amount of gross adjustments.

On cross examination by the board of review, Dubois testified the appraisal includes the transfer of a quit claim deed in 2015 for the subject, but that it was a transfer of interest and not a sale of the subject. He testified he did not know the parties to this transfer. He opined that a quit claim deed is not a sale or a transfer of ownership; it is a transfer of someone's interest.

Dubois testified that he did not review or use 2017 sales in the appraisal because the appraisal's valuation date is January 1, 2019. He testified that distressed sales, in general, are less than the market, but that since 2008 the market has been flooded with distressed sales and that these sales have become an integral part of the market. He acknowledged that comparable #2 is a distressed sale and that he did not make any adjustments for the condition of the sale.

In response to questions by the Board, Dubois testified that he did not measure the subject on the July 26, 2017 inspection date because he inspected the home two time prior and utilized the data from the previous inspections when he did measure. He testified that there were no additions to the subject since the first inspection. He testified he was present for the original measurements and he used a measuring tape to measure the outside of the subject.

Dubois testified that the market has gradually changed from 2016 to 2017, but not significantly. He testified that there may have been a gradual increase in the value of the subject from 2016 to 2017 based on a review of other appraisals done.

The board of review's representative, Josiah Harris, testified that the comparables submitted by the board of review are located near the subject with two comparables located in Hickory Hills. She testified that these sales support the current market value of the subject based on its assessment.

In rebuttal, the appellant submitted *Appellant's Hearing Exhibit #2*, a color map of the board of review's comparable #4. He argued that the board of review's evidence is not an appraisal and the comparables are not in close proximity to the subject. He asserted that these four comparables are not similar to the subject. He acknowledged that comparables #1 and #2 are located within the subject's neighborhood, but that comparables #3 and #4 are not. He opined that these two properties are located over two miles from the subject, but are not on the other side of the expressway.

In closing, the appellant asserted that the subject's assessment should be reduced to reflect the subject's appraisal value. The board of review's representative asserted that the board of review's comparables support the assessment, but that a reduction may be justified based on the appraisal, but that the testimony indicates that a value above the appraisal value is warranted.

### **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 appraisal submitted by the appellant with the testimony of the appraiser that there may be a gradual increase in the value of the subject from the 2016 date of value to the 2017 lien date. The subject's assessment reflects a market value above the best evidence of market value in the record. The appellant's appraiser utilized the sales comparison approach to value in determining the subject's market value. The Board finds this appraisal along with the appraiser's testimony to be persuasive because the appraiser personally inspected the subject property, reviewed the property's history, and used similar properties in the sales comparison approach while providing adjustments that were necessary. The Board gives little weight to the board of review's comparables as the information provided was unadjusted, raw sales data.

Therefore, the Board finds the subject property had a market value of \$195,000 as of the assessment date at issue. Since market value has been established the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10% shall apply.

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



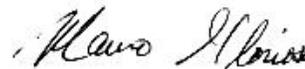
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Member

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Leonard J. Kral  
9109 Sycamore Drive  
Hickory Hills, IL 60457

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602