



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

APPELLANT: Robert Kaput  
DOCKET NO.: 17-33977.001-R-1  
PARCEL NO.: 24-07-121-015-0000

The parties of record before the Property Tax Appeal Board are Robert Kaput, the appellant, by attorney Scott L. David, of Much Shelist, 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:** \$ 4,020  
**IMPR.:** \$15,980  
**TOTAL:** \$20,000

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 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 a multi-level single-family dwelling of frame and masonry exterior construction with 1,678 square feet of living area. The dwelling is approximately 40 years old with an effective age reportedly of 25 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning and a two-car garage. The property has an 8,040 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-34 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 \$200,000 as of September 3, 2014. The appraisal was prepared by Nikita V. Doroff, a State Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the

lender/client was HomeBridge Financial Services, Inc. The appraiser analyzed both the cost and sales comparison approaches to value to arrive at a value conclusion.

In the cost approach, the appraiser estimated a land value of \$50,000. The appraiser used Marshall and Swift to determine the replacement cost new of the improvements of \$234,170. Physical depreciation was estimated at \$83,622 resulting in a depreciated value of the improvements of \$150,548. To this figure the "as is" value of site improvements of \$6,000 was added along with the land value estimate for an indicated value under the cost approach of \$206,548.

For the sales comparison approach, the appraiser used seven suggested comparable properties, five of which sold and two active listings, that were from .06 to 1.54 miles from the subject. The comparables were described as split-level, ranch or Cape Cod dwellings. The homes were 26 to 55 years old and ranged in size from 1,282 to 1,715 square feet of living area. Six comparables have basements with finished area. Each dwelling has central air conditioning and a one-car or a two-car garage. The five comparables sold from May to July 2014 for prices ranging from \$181,000 to \$230,000 or from \$110.79 to \$161.66 per square foot of living area, including land; the two listings had asking prices of \$199,000 and \$219,872 or for \$131.53 and \$148.16 per square foot of living area, including land, respectively. In the Addendum, the appraiser set forth the basis for various adjustments to the comparables and/or the lack of adjustments. From this process, the appraiser opined adjusted sales prices ranging from \$195,720 to \$221,000, including land and reported comparables #1, #2 and #3 were "given equal weights." Based on this analysis, the appraiser estimated a value for the subject under the sales comparison approach of \$200,000 or \$119.19 per square foot of living area, including land.

In reconciliation, the appraiser noted the sales comparison approach was considered more reliable with support from the cost approach. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$20,000 to reflect the appraised value when applying the class 2 level of assessment of 10%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,200. The subject's assessment reflects a market value of \$252,000 or \$150.18 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of the subject's estimated market value based on its assessment, the board of review presented a grid analysis of four comparable properties with descriptive and assessment information which is not responsive to the appellant's overvaluation complaint. Based on this evidence, the board of review requested confirmation of the subject property's estimated market value as reflected in its 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

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 and only evidence of market value in the record to be the appraisal submitted by the appellant estimating the subject property had a market value of \$200,000 or \$119.19 per square foot of living area, land included, as of September 3, 2014. The appraiser developed both the cost and sales comparison approaches to value and utilized five sales and two active listings to opine a value for the subject. The board of review failed to submit any comparable sales to support its estimated market value of the subject property based upon the assessment. The subject's assessment reflects a market value of \$252,000 or \$150.18 per square foot of living area, including land, which is above the appraised value established by the only market value evidence in the record. On this limited record, the Board finds the subject property had a market value of \$200,000 as of the assessment date at issue. Since market value has been established the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. (86 Ill.Admin.Code §1910.50(c)(2).

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:

July 20, 2021



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

Robert Kaput, by attorney:  
Scott L. David  
Much Shelist  
191 North Wacker Drive  
Suite 1800  
Chicago, IL 60606-1615

COUNTY

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