



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

APPELLANT: Joseph N. Darguzas, Jr
DOCKET NO.: 17-41736.001-R-1
PARCEL NO.: 32-05-311-021-0000

The parties of record before the Property Tax Appeal Board are Joseph N. Darguzas, Jr, 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 **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: \$14,054
IMPR.: \$16,163
TOTAL: \$30,217

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 one and one-half story, single-family dwelling of masonry and frame construction. The dwelling is approximately 43 years old in an octagonal shape with features of the home including: a partial basement, central air conditioning, and two full baths. The property has a 37,479 square foot site and is located in Bloom Township, Cook County. The subject is classified as a class 2-78, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant raised three contentions: that the assessor has accorded an incorrect square footage to the subject's improvement; that there is assessment inequity; and that the subject is overvalued as the bases of the appeal.

In support of the subject's improvement size, the appellant submitted a minimized and unreadable copy of a portion of a plat of survey from 1975 as well as a copy of a page which lists a 'ventilation schedule' identifying square footage of 2,125. At hearing, the appellant testified that he was present when the subject's improvement was measured and that interior measurements were conducted. He stated that he obtained his estimate of improvement size from the subject's architectural plans by using this ventilation schedule data. In addition, the appellant argued that the assessor incorrectly accorded the subject's improvement a size of 3,706 square feet, while submitting a copy of the assessor's notice. Moreover, the appellant offered to add into evidence other architectural plans, while the board of review objected because the preparer was not present at hearing. Upon examination, the appellant stated that additions were made to the subject property that do not appear on the plans; therefore, the board of review's objection was sustained.

In support of the equity argument, the appellant submitted a grid sheet and attachments with information on a total of five equity comparables located in the subject's immediate neighborhood. They were improved with single-family dwelling ranging from one-story to two-story in style with either masonry or frame and masonry exterior construction. They ranged: in age from 46 to 52 years; in size from 1,600 to 2,376 square feet; and in improvement assessments from \$6.98 to \$8.94 per square foot of living area.

In support of the overvaluation argument, the appellant submitted correspondence referencing six sale properties, while only minimal data comprising three points were disclosed: a parcel number, street address and purchase amount. Attachments from an unknown source reflecting only the above data on two of the six properties were also submitted. The other attachments relate to property addresses not included in the appellant's list of six sales, while one of those sheets indicated that the property at 404 Hamilton Wood was a pre-foreclosure sale.

At hearing, the appellant testified that the subject also has flooding issues that he asserts diminishes the market value of the subject, which the appellant stated is located adjacent to a floodway as well as being near a creek. The appellant offered to submit maps some of which dealt with flood plains; however, the board of review's representative objected that these documents should have been timely submitted in the appellant's pleadings. The Board sustained the objection and the Board's evidentiary process was explained to the appellant. Under cross examination as to the 2017 tax appeal year at issue, he also testified that the creek did flow over its banks coming within 50 feet from the subject and that there was no water damage to the subject's improvement in that tax year.

Further at hearing, the appellant asserted that he had not received the board of review's evidence. Upon examination, he stated that he has received all correspondence from the Board including his hearing notice. The presiding ALJ indicated that same address was used to mail the board of review's evidence to the appellant; nevertheless, a copy of this evidence was tendered to the appellant at hearing. Moreover, the hearing was recessed according the appellant some time to review the board of review's evidence before proceeding with the hearing.

Under cross examination by the board's representative, the appellant stated that he believed that his suggested sale comparables were all arm's length sales, while the board's representative

asserted that there was no documentation from any legal authority, such as the Cook County Recorder of Deeds office, reflecting that position.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,217. The subject property has an improvement assessment of \$16,163 or \$6.72 per square foot of living area using 2,405 square feet of living area. In support of its contention of the correct assessment, the board of review submitted descriptive and assessment information on four equity comparables. At hearing, the board's representative testified that these are located within a two-block radius of the subject. They were improved with a two-story, single-family dwelling of frame and masonry exterior construction. The improvements ranged: in age from 47 to 53 years; in size from 2,332 to 2,660 square feet; and in improvement assessments from \$7.57 to \$8.53 per square foot of living area.

In support of the overvaluation argument, the board of review submitted descriptive, sales and assessment information on four sales located in the subject's subarea. They were improved with a two-story, single-family dwelling of frame and masonry exterior construction. The improvements ranged: in age from 43 to 56 years; in size from 1,744 to 1,970 square feet; and in improvement assessments from \$8.30 to \$10.81 per square foot of living area. In addition, they sold from October, 2014, to April, 2016, for prices that ranged from \$137.97 to \$600.00 per square foot of living area.

After addressing several points in the evidence, the board's representative rested on the written evidence submissions. Under cross examination by the Board, he testified that it is not unusual to go outside of a Village boundaries in order to obtain comparables.

Conclusion of Law

Initially, the Board finds that the best evidence of the subject's improvement size was submitted by the board of review. The appellant's printout of a ventilation schedule as well as the appellant's testimony that interior measurements rather than exterior measurements were used to obtain a size estimate was accorded minimal weight. Thereby, the Board finds that the subject's improvement contains 2,406 square feet of living area.

Next, the taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be *appellant's comparables #2, #4 and #5 as well as the board of review's comparables #2, #3, and #4*. These six comparables had improvement assessments that ranged from \$6.98 to \$8.53 per square foot of living area. The subject's improvement assessment of \$6.72 per square foot of living area falls below the range

established by the best comparables in this record. Based on this record, the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is not* justified.

Lastly, 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 *did not met* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of market value to be *the sales comparables submitted by the board of review*. These four comparables had sale prices that ranged from \$137.97 to \$600.00 per square foot of living area. The subject's current market value is \$125.59 per square foot of living area using 2,406 square feet and falls below the range established by the best comparables in this record. The Board accorded minimal weight to the properties submitted by the appellant due to the disparity and/or absence of pertinent information that was not submitted into the record. Therefore, the Board finds that the appellant *has not met* the burden of proof and that a reduction *is not* warranted to the subject property.

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: February 18, 2020



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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