



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

APPELLANT: Vincent Incopero
DOCKET NO.: 18-21731.001-C-1
PARCEL NO.: 16-20-204-006-0000

The parties of record before the Property Tax Appeal Board are Vincent Incopero, 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 **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: \$7,031
IMPR.: \$37,372
TOTAL: \$44,403

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 2018 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 part two-story mixed-use building of masonry construction with 2,572 square feet of building area. The property has a 3,125 square foot site and is located in Cicero Township, Cook County. The property is a class 5 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 Joseph Ryan, estimating the subject property had a market value of \$45,000, or \$17.50 per square foot of building area, as of January 1, 2016. The Property Tax Appeal Board ("PTAB") notes the appraisal is missing several pages, including pages that would contain information regarding the sale comparables.. The appraisal states that the subject is in fair condition, but vacant. The appraiser used four sales comparables in reaching the conclusion of value. Those comparables range: in size from 1,902 to 5,479 square feet of building area; in sale date from July 2012 to April 2014; and in sale price from \$4.56 to \$26.29

per square foot of building area. In addition, the appellant submitted a copy of a sign which he stated was placed on the subject for building code violations. The appellant did not submit the building code violation citation itself or any other evidence of the actual violations.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$44,403. The subject's assessment reflects a market value of \$177,612 or \$69.06 per square foot of building area, including land, when applying the 2018 statutory level of assessments for class 5 property of 25%. In support of its contention of the correct assessment the board of review submitted information on eight sales comparables. Those comparables range: in size from 1,560 to 4,628 square feet of building area; in sale date from July 2014 to December 2016; and in sale price from \$67.96 to \$184.02 square feet of building area.

In written rebuttal, the appellant reiterated his original argument and stated the building should be torn down.

At hearing, the appellant argued the water and other utilities were shut off in 2012 and remained shut off throughout 2018. The appellant stated the building should be torn down and the property's value is in the land and not the building. He also stated he offered to donate the property to the Village of Cicero, but the village did not accept the offer. The Administrative Law Judge asked the appellant to verify the dates the photos showing the subject property was vacant were taken. The appellant was unable to provide a date and stated the subject was vacant. The board of review rested on the evidence. The board's representative stated the appraisal submitted by the appellant was also submitted in a 2016 PTAB appeal which resulted in No Change in the subject's assessment and as the appraiser was not present to testify, the appraiser's conclusion of value 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that throughout the hearing the appellant's testimony was evasive. The appellant's statements are contradictory to the subject's description as provided by the appellant's own appraisal. 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 Board will consider the raw sales data submitted by the appellant within the appraisal. The courts have stated that where there is credible evidence of comparable sales, 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). Therefore, the Board will consider the raw sales data. The Board finds that the appellant submitted four comparable sales and the board of review submitted 8 comparable sales. Some of the pages that would contain information regarding the appellant's comparable sales are missing from the appraisal. The Board finds the board of review's comparable sales #1, #7, and #8 to be similar and most probative in determining the subject's market value. These properties sold for prices ranging from \$67.96 to \$184.02 per square foot of building area. In comparison, the subject assessment value reflects a market value of \$69.06 per square foot of building area, which is within the range. After adjustments to comparables, the Board finds that the subject's improvement was not overvalued and a reduction in the subject's market value is not 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: April 21, 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

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