



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

APPELLANT: Garus Bozenna
DOCKET NO.: 18-26263.001-R-1
PARCEL NO.: 12-25-313-024-1005

The parties of record before the Property Tax Appeal Board are Garus Bozenna, 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: \$ 747
IMPR.: \$10,511
TOTAL: \$11,258

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 is a three-story residential condominium unit contained in a 55-year old residential condominium building. The subject owns 19.28% of the common elements of the building. The property has a 5,002 square foot site and is located in Elmwood Park, Leyden Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales of residential condominium units in various buildings other than the subject's building. The appellant also submitted information in Section IV-Recent Sale Data that the subject was purchased in July 2012 for \$41,900. The appellant submitted a settlement statement and a Multiple Listing Service ("MLS") sheet in support of this July 2012 sale, indicating the subject was purchased pursuant to a foreclosure. The appellant's Assessment Grid Analysis disclosed each of these sale comparables contained 850 square feet of living area. The appellant appended MLS information sheets for each

comparable to his Residential Appeal Petition. These sheets disclose general room dimensions for each of the four properties, but without square footage totals for three of them. For comparable #4, the appellant's evidence disclosed an "approximate square footage" of 650 square feet of living area. None of these sale comparable properties disclosed information of the percentages of ownership in the common elements. The comparable sales sold from April 2015 through September 2016 for prices ranging from \$56.47 to \$70.59 per square foot of living area including land based on the reported 850 square feet of living area. The appellant submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$11,258 reflecting a market value of \$112,580 when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10.00%. The appellant requested the subject's assessment be reduced to \$4,200.

Although the appellant did not check on the Residential Appeal Petition that he raised an assessment equity argument, the appellant submitted equity information on the four sale comparable properties. These properties ranged in improvement assessment from \$7.02 to \$11.04 per square foot of living area based on the appellant's assertion that each of these properties contained 850 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,258. The subject's assessment reflects a market value of \$112,580 when applying the 2018 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted a condominium analysis with information on one suggested comparable sale in the building, which sold in 2006 for a total consideration of \$182,000. The board of review disclosed the unit sold consisted of 16.76% of all units in the building. The result was a full value of the condominium property at \$923,031. Since the subject owned 19.28% of the common elements, the board of review suggested the market value of the subject was \$177,960.

In rebuttal, the appellant submitted a one-page letter reiterating his request for an assessment reduction, indicating the subject's assessed value is double what it should be.

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 accords no weight to the subject's 2012 sale because it was not a recent sale and is not reflective of the subject's market value as of January 1, 2018. Accordingly, the appellant has failed to sustain a burden of proving by a preponderance of the evidence that the subject was overvalued based on a recent sale.

As to the appellant's overvaluation argument based on sales market data, the appellant's comparable sale properties are in various other buildings without sufficient information of key property characteristics to compare and distinguish them from the subject. Although the appellant lists 850 square feet of living area for each of these comparables in his Assessment Grid Analysis, the MLS sheets he submitted disclosed either different square footage of those properties or no square footage information. The appellant failed to explain or submit additional evidence to address this discrepancy. The Board notes that the appellant has the burden of going forward with substantive, documentary evidence sufficient to challenge the correctness of the assessment. The appellant has failed to meet this burden. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

The appellant also submitted assessment inequity as a 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 appellant's equity comparable properties are the same properties he cited in support of his overvaluation argument. These properties are in various other buildings without sufficient information of key property characteristics to compare and distinguish them from the subject. Although the appellant lists 850 square feet of living area for each of these comparables in his Assessment Grid Analysis, the MLS sheets he submitted disclosed either different square footage of those properties or no square footage information. The appellant failed to explain or submit additional evidence to address this discrepancy. The Board notes that the appellant has the burden of going forward with substantive, documentary evidence sufficient to challenge the correctness of the assessment. The appellant has failed to meet this burden. Based on this evidence, the Board finds a reduction in the subject's assessment 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: December 23, 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

AGENCY

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