



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

APPELLANT: Greg Mruk
DOCKET NO.: 18-32934.001-C-1
PARCEL NO.: 13-09-431-049-0000

The parties of record before the Property Tax Appeal Board are Greg Mruk, the appellant, by attorney Max E. Callahan, of Siegel & Callahan, P.C. 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: \$109,087
IMPR.: \$8,413
TOTAL: \$117,500

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 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 improved with a 28-year-old, one-story, unfinished, self-service car wash with 12 wash bays of which two are automatic. It contains a gross building area of 5,234 square feet and is situated on a 31,313 square foot site. The subject is located in Chicago, Jefferson Township, Cook County and is classified as 5-97 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 \$470,000 as of January 1, 2018. Page one of the report indicated the property was inspected both on September 15, 2015 (for the improvement description) as well as on October 23, 2019. The purpose of the report was to value the real estate as of January 1, 2018, with the assumption that the improvements were in a similar condition on both dates. The appraiser determined the

highest and best use of the subject, as improved, is its existing use and utilized the sales comparison approach to value the subject property.

The appraisal included evidence that a demolition of the subject occurred in July 2018. This evidence consisted of the following: a black and white photograph of a dirt lot surrounded by a chain-linked fence; a blank rent roll; a blank income and expense statement for the 2018 tax year; a vacancy affidavit; and a City of Chicago Building Permit indicating demolition and new construction. Based on this evidence, the appellant requested an assessment reduction to \$113,235.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$149,046. The subject's assessment reflects a market value of \$596,184 or \$113.91 per square foot of building area, including land, when applying the Cook County Real Estate Classification Ordinance level of assessment for class 5 property of 25%. The board of review failed to provide additional evidence in support of the current assessment.

In written rebuttal, the appellant argued that the board of review did not submit market data evidence therefore the appellant's appraisal was the best evidence of market value. The appellant reaffirmed the request for an assessment reduction.

The parties mutually waived their right to an oral hearing and entered into an agreement to have this case decided based on the written evidence previously submitted into the record.

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 evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$470,000 as of the assessment date at issue. The Board notes the appropriate venue for pro-rata valuations is the assessor's office. Additionally, the appraiser emphasized that as of the report date, the improvements were still standing and functioning. Since the market value of this parcel has been established, the assessment level of 25% as established by the Cook County Real Property Assessment Classification Ordinance in effect for tax year 2018 shall apply. 86 Ill. Admin. Code § 1910.50(c)(3).

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 18, 2023



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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