



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

APPELLANT: Joseph Ciraulo
DOCKET NO.: 10-24665.001-R-1
PARCEL NO.: 18-13-205-026-0000

The parties of record before the Property Tax Appeal Board are Joseph Ciraulo, the appellant(s), by attorney Tina Marie Zekich, of Law Offices of Tina M. Zekich in Orland Park; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 2,233
IMPR.: \$ 2,952
TOTAL: \$ 5,185

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 4,466 square feet of land, which is improved with a 60 year old, one-story, masonry, single-family dwelling. The subject's improvement size is 1,087 square feet of living area, and its total assessment is \$14,585. This assessment yields a fair market value of \$163,143, or \$150.09 per square foot of living area (including land), after applying the 2010 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 8.94%. The appellant, via counsel, argued that the fair market value of the subject property was not accurately reflected in its assessed value, and that the subject should be granted vacancy relief as the bases of this appeal.

In support of the market value argument, the appellant submitted evidence showing that the subject sold in August 2010 for \$58,000. This evidence included a settlement statement and a printout from the Cook County Recorder of Deeds' website. Furthermore, the appellant's pleadings state that the sale was not between related parties, that the subject was advertised for sale on the open market, that the parties did not use a real estate broker, and that the sale was not pursuant to a foreclosure or a short sale.

In support of the vacancy argument, the appellant submitted building permits, photographs, affidavits, and receipts. These documents all tend to show that the subject was in need of repair when it was purchased in August 2010. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$14,585 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as one-story, masonry, single-family dwellings. Additionally, the comparables range: in age from 49 to 71 years; in size from 1,034 to 1,089 square feet of living area; and in improvement assessments from \$17.20 to \$17.47 per square foot of living area. The comparables also have several amenities. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant reaffirmed the evidence previously submitted, and also opined that a real estate broker was used in the sale of the subject, contrary to previously submitted documentation from the appellant.

At hearing, the appellant's attorney, Ms. Zekich, reaffirmed the evidence previously submitted. Ms. Zekich also requested that the subject's assessment be reduced to \$5,000 based on the recent sale of the subject, and to \$3,000 based on the vacancy argument. Ms. Zekich was unable to identify where in the evidence a reduction to \$3,000 was requested, and then amended her previous comments by asking that the subject's assessment be reduced to \$5,800 (the original requested assessment in the appellant's pleadings). Upon questioning from the Property Tax Appeal Board (the "Board"), Ms. Zekich stated that the subject was uninhabitable when it was purchased in August 2010, and that the appellant did not own the subject on January 1, 2010. Ms. Zekich was unable to identify any legal authority which would allow the Board to grant a reduction, based on uninhabitability, to an appellant which did not own the property on January 1 of the tax year. The Cook County Board of Review Analyst, Gabriela Nicolau, submitted an ASIQ printout for the subject, showing that a 66.9% occupancy factor was applied to the subject for tax year 2010.

After reviewing the record, considering the evidence, and hearing the testimony, the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86

Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). "[A] contemporaneous sale between parties dealing at arm's length is not only relevant to the question of fair cash market value, (citations) but would be practically conclusive on the issue of whether an assessment was at full value." People ex rel. Korzen v. Belt Ry. Co. of Chi., 37 Ill. 2d 158, 161 (1967). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is warranted.

In determining the fair market value of the subject property, the Board finds the best evidence to be the sale of the subject in August 2010 for \$58,000. The sale is within eight months of the 2010 lien date, and the appellant's pleadings support the arm's-length nature of the transaction because the buyer and seller are not related, the subject was advertised for sale on the open market, and the sale was not pursuant to a foreclosure or a short sale. The Board gives little weight to the board of review's evidence as it did not address the appellant's market value argument.

The Board is not persuaded by the appellant's vacancy argument. Ms. Zekich was unable to identify where in the law the Board is granted authority to grant a reduction based on inhabitability when the appellant does not own the property on January 1st of the tax year. Contra 35 ILCS 200/9-180. Moreover, the Board finds that the condition of the subject was known by the appellant when the subject was purchased. Thus, the subpar condition was a part of the negotiated, arm's-length sale price of \$58,000.

Therefore, the Board finds the subject had a market value of \$58,000 for the 2010 assessment year. Since the market value of this parcel has been established, the 2010 Illinois Department of Revenue three year median level of assessment for Class 2 property of 8.94% will apply. 86 Ill. Admin. Code § 1910.50(c)(2)(A). In applying this level of assessment to the subject, the total assessed value is \$5,185, while the subject's current total assessed value is above this amount. Therefore, the Board finds that a reduction is warranted.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

Member

DISSENTING: _____

C E R T I F I C A T I O N

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 19, 2013

Allen Castrovillari

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 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 the subsequent year 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.

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.