



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

APPELLANT: Abdulgany & Linda Muhammad
DOCKET NO.: 10-25757.001-R-1
PARCEL NO.: 18-19-103-084-0000

The parties of record before the Property Tax Appeal Board are Abdulgany & Linda Muhammad, the appellants, by attorney Daniel J. Farley, of Law Offices of Terrence Kennedy Jr. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$20,138
IMPR.: \$56,247
TOTAL: \$76,385

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2010 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 one year old, and consists of a two-story dwelling of masonry construction containing 8,413 square feet of living area. Features of the home include a full

basement, central air conditioning, four fireplaces and a three-car garage. The subject property has a 35,024 square foot site, is located in Lyons Township, Cook County and is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted evidence disclosing the subject property was purchased on September 25, 2009, for a price of \$368,000. The appellants also submitted an affidavit from the owners stating the improvement of the subject was under construction and, therefore, uninhabitable from the date of purchase to the April 8, 2011, date of the affidavit. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the uninhabitable condition of the improvement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,385. The subject property has an improvement assessment of \$854,418 or \$101.56 per square foot of living area. The board of review submitted a brief, citing Calumet Transfer, LLC v. Property Tax Appeal Board, 401 Ill.App.3d 652, 929 N.E.2d 139 (1st Dist. 2010), in support for the argument that the purchase of the subject by the owners was not at arm's length for fair cash value. Appended to the brief were print-outs from the Cook County Recorder of Deeds disclosing the subject was purchased from a corporation of which one of the appellants was an agent and manager. The board of review also argued in its brief that the subject should not receive an assessment reduction due to the uninhabitable condition of the improvement.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The threshold issue is whether the appellants purchased the subject property for fair cash value in an arm's length transaction. "Fair cash value is synonymous with fair market value and, as such, an arms-length sales transaction is the best evidence thereof." Walsh v. The Property Tax Appeal Board, 181 Ill.2d 228, 230, 692 N.E.2d 260, 261 (1998). Fair cash value is defined as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." 35 ILCS 200/1-50; Walsh, supra. However, when there is a recent sale of the subject, and that sale is not at arm's length, the Board may consider evidence which would show whether the sale price was representative of the subject's fair cash value. Calumet Transfer, supra, 401 Ill. App. 3d at 655-56. The appellant's evidence did not dispute that the sale was not at arm's length.

Here, the board of review submitted evidence that disclosed one of the owners of the subject property was agent and manager of a corporation that owned and sold the subject to the appellants. In contrast, the appellants did not provide evidence that would suggest an arm's length nature of the sale. They did not complete Section IV - Recent Sale Data on page two of the Residential Appeal form for the Board. The appellants failed to provide any indicia that the transaction was at arm's length, such as evidence of marketing and selling the subject through a real estate broker, listing in the Multiple Listing Service, advertisements on the open market with signs, or in newspapers or on the internet.

Because the Board finds the purchase of the subject by the appellants was not at arm's length, it does need to address the issue of whether the improvement should receive an assessment reduction due to an uninhabitable condition. Therefore, based on this record, the Board finds the subject's assessment is reflective of market value and holds that 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.

Ronald R. Cuit

Chairman

K. L. Fen

Member

Tracy A. Huff

Member

Mario Morris

Member

JR

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: March 20, 2015

A. Portal

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.