



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

APPELLANT: Pamela Ashley
DOCKET NO.: 10-29719.001-R-1 through 10-29719.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Pamela Ashley, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-29719.001-R-1	29-16-130-046-0000	775	7,531	\$8,306
10-29719.002-R-1	29-16-130-045-0000	775	7,531	\$8,306

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two land parcels improved with a 12-year old, two-story, masonry and frame, single-family dwelling. The improvement contains 2,536 square feet of living area as well as two full and one half-baths, a full basement, and a two-car garage.

The appellant argued that the subject's market value is not accurately reflected in its assessment as the basis of this appeal.

As to the overvaluation argument, the appellant submitted data stating that the subject sold on September 3, 2010 for a price of \$83,500. The appellant's pleadings stated that the sale was not a transfer between related parties; was advertised on the open market; the parties were represented in the sale transaction by real estate brokers; that the seller's mortgage was not assumed; and that the subject was purchased in lieu of foreclosure. In support of these assertions, the appellant submitted copies of portions of the settlement statement as well as loan and mortgage correspondence.

Further, the appellant submitted a grid analysis reflecting limited data on five sale properties located within a two-block radius of the subject. The properties were improved with a two-story, masonry, single-family dwelling and range in age from 13 to 17 years. They sold from 1994 to 2003 for prices that ranged from \$71,500 to \$94,500. Moreover, printouts reflecting a photograph and the tax history of each suggested comparable were submitted. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant raised multiple questions regarding the property's tax bill and her mortgage company even though the Board has no jurisdiction over the property's tax bill. These questions were referred to the board of review's representative for a response after the hearing's conclusion. Moreover, she testified that rehabilitation such as painting was necessary prior occupying the building, which totaled \$1,500. She also stated that she resides in the subject which she characterized as being in average condition.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$16,612 for both parcels. This assessment reflected a total market value of \$185,817 based upon the application of the Illinois Department of Revenue's three-year median level of assessment for tax year 2010 of 8.94% for class 2 property, as is the subject.

In addition, the board of review submitted descriptive and assessment data relating to three suggested comparables. The grid reflects that property #1 is actually data relating to the subject's second parcel. The three remaining properties are improved with a two-story, masonry and frame, single-family dwelling with varying amenities. They range: in age from 10 to 12 years; in improvement size from 2,147 to 2,216 square feet of living area; and in improvement assessments from \$5.87 to \$6.06 per square foot. In comparison, the subject's improvement assessment is \$5.94 per square foot of living area.

Moreover, the board's analysis indicated property #2 sold in August, 2009, for a price of \$179,000 or \$83.37 per square foot of living area. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative testified that the date in property #1 was actually the second prorated portion of the subject, while properties #2 and #3 were distinct prorated properties. He explained how a property's building is prorated over multiple land parcels for assessment purposes. He also testified that the sales data for property #2 was obtained from the assessor's records.

Thereafter, the appellant raised additional questions regarding the subject's 2012 tax bill which were deferred to the county's representative for resolution, but which were not within the jurisdiction of this hearing.

After considering the argument as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist, 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). 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. (86 Ill.Ad.Code 1910.65(c)). Having considered the evidence presented, the Board finds that the appellant has not met this burden and that a reduction is not warranted.

The appellant's pleadings state and the board of review asserts that the subject's sale is a compulsory sale and not reflective of the market value. A "compulsory sale" is defined as

(i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

35 ILCS 200/1-23. Real property in Illinois must be assessed at its fair cash value, which can only be estimated absent any compulsion on either party.

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so.

Board of Educ. of Meridian Community Unit School Dist. No. 223 v. Illinois Property Tax Appeal Board, 961 N.E.2d 794, 802, 356 Ill.Dec. 405, 413 (2d Dist. 2011) (citing Chrysler Corp. v. Illinois Property Tax Appeal Board, 69 Ill.App.3d 207, 211, 387 N.E.2d 351 (2d Dist. 1979)).

The Board finds the subject's sale is a compulsory sale and not truly reflective of market value. Further, the Board accorded diminished weight to the appellant's sale properties due to the disparity in sales dates which are too distant in time to be relevant to the assessment date at issue. These properties sold from 1994 to 2003, while the assessment date at issue is January 1, 2010.

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Moreover, the Board finds that the board of review's equity comparables support the subject's improvement assessment and that a reduction is not warranted to the subject property.

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.



Chairman



Member



Member



Member



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: October 18, 2013



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.