



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

APPELLANT: Mario Avalos
DOCKET NO.: 10-35377.001-R-1
PARCEL NO.: 15-09-314-043-0000

The parties of record before the Property Tax Appeal Board are Mario Avalos, the appellant, by attorney Christopher G. Walsh, Jr. in Chicago, 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: \$2,173
IMPR.: \$8,827
TOTAL: \$11,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction. The dwelling is approximately 91 years old and contains 808 square feet of living area. Features of the home include a concrete slab foundation and a two and one-half car detached garage. The subject property has a 4,829 square foot site and is located in Bellwood, Proviso Township, Cook County.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board for the prior year under docket number 09-28407.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$11,000 based upon the evidence submitted by the parties. The appellant's attorney asserted that 2009 and 2010 are within the same general assessment period for Proviso Township and requested that the 2009 reduction should be carried forward to the 2010 tax year. The appellant's attorney provided a copy of the prior year decision and a print-out from the Cook County Treasurer's Office. The appellant's attorney stated that this print-out showed that the subject "property received a homeowner exemption for the 2010 tax year." Actually, the print-out showed that the subject property received a homeowner exemption for the 2011 and 2012 tax years but not for the 2010

tax year. For the 2009 appeal, the appellant submitted evidence disclosing the subject property was purchased in March 2009 for a price of \$110,000 or \$136.14 per square foot of living area, land included. The appellant submitted a copy of the Illinois Real Estate Transfer Declaration, PTAX-203, disclosing the subject property was purchased in March 2009 for a price of \$110,000. The appellant's evidence also indicated that the property had been advertised for sale. Counsel stated the subject had a market value of \$110,000 and the 2010 assessment should be calculated by applying the 10% ordinance level of assessment for Class 2 residential property in Cook County. The appellant requested the subject's 2010 assessment be reduced to \$11,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$15,537 was disclosed. The subject's assessment reflects a fair market value of \$155,370 or \$192.29 per square foot of living area, land included, when applying the 10% ordinance level of assessments for Class 2 residential property in Cook County.

In support of the assessment, the board of review submitted information on four comparable sale properties that are improved with one-story dwellings of masonry or frame and masonry construction. The dwellings are either 54 or 57 years old and contain from 780 to 950 square feet of living area. The comparables have the same assigned neighborhood code as the subject. Each comparable has a full basement and a garage. The comparables have sites ranging in size from 4,375 to 5,544 square feet of land area. The comparables sold from February 2007 to September 2009 for prices that ranged from \$165,000 to \$275,000 or from \$211.54 to \$293.80 per square foot of living area, land included.

In addition, Nicholas Jordan, a board of review analyst, submitted a brief challenging the appellant's request to have the 2009 reduction carried forward to the 2010 tax year. According to the board of review analyst, the subject property was not owner-occupied for the 2010 tax year. In support of this claim, the analyst presented print-outs from websites for the Cook County Assessor and the Cook County Treasurer. These print-outs revealed that the appellant had received homeowner exemptions for the subject property in 2011 and 2012 but not for the 2010 tax year.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record demonstrates that a change in the assessment is warranted.

In this appeal, the record disclosed the Property Tax Appeal Board rendered a decision under docket number 09-24375.001-R-1 lowering the total assessment of the subject property to \$5,000. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185)

provides in part that a prior year's decision by the Property Tax Appeal Board lowering the assessment shall be carried forward to the subsequent assessment year, subject only to equalization, where the property is an owner-occupied residence and the tax years are within the same general assessment period. In this case, the board of review challenged the owner-occupied status of the subject property which was not refuted by the appellant. The Board finds that the subject property was not demonstrated to be owner-occupied as of the January 1, 2010 assessment date.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. Fair cash value is defined in the Property Tax Code 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). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). 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); 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 has met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in the record is the sale of the subject property on March 29, 2010 for a price of \$110,000. The board of review's evidence also made reference to the March 2010 sale of the subject property for a price of \$110,000. The subject property has an assessment of \$15,537 that reflects a market value of \$155,370. The Board finds the subject's purchase price is less than the market value reflected by the assessment.

Although the board of review challenged the appellant's claim that it was eligible for a rollover of the 2009 decision, the board of review was not able to refute the appellant's market value evidence. The board of review submitted four comparable sales that sold from February 2007 to September 2009 for prices that ranged from \$165,000 to \$275,000. The sale dates for the board of review comparables were not as proximate to the January 1, 2010 assessment date as the sale of the subject property in March 2010. Moreover, the board of review sale comparables differed significantly from the subject in age and foundation.

Consequently, the Board gave little weight to the board of review's market value evidence.

Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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

Member

[Signature]

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: April 18, 2014

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.