



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

APPELLANT: Murali Kottapalli
DOCKET NO.: 11-23770.001-R-1
PARCEL NO.: 23-11-111-052-0000

The parties of record before the Property Tax Appeal Board are Murali Kottapalli, 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 **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: \$5,306
IMPR.: \$31,185
TOTAL: \$36,491

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 2011 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 consists of a two-story dwelling of masonry construction. The dwelling is approximately 27 years old and has 3,621 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has an 11,171 square foot site and is located in Palos Hills, Palos Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In this appeal, the appellant's attorney submitted contradictory evidence regarding the subject's sale date and price. When the appellant's attorney completed Section IV - Recent Sale Data of the appeal form, counsel stated that the subject property was purchased on January 31, 2011 for a price of \$310,000. Counsel partially completed Section IV - Recent Sale Data of the appeal form and disclosed the subject's sale was not a transfer between related parties. In a letter that accompanied the appeal, the appellant's attorney stated that the appeal was based on a recent sale of the subject property that occurred in August 2008 for a price of \$350,000. To document the sale, the appellant submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration, disclosing the subject property was purchased in August 2008 for a price of \$350,000. The transfer declaration also revealed that the property had not been advertised for sale and that the subject's sale was a transfer between related individuals. Based on this record, the appellant requested the subject's assessment be reduced to \$35,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,491. The subject's assessment reflects a market value of \$364,910 or \$100.78 per square foot of living area, land included, when applying the 10% level of assessment for class 2-78 residential property pursuant to the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four comparables to demonstrate the subject was equitably assessed and provided sale prices for two of these properties. As part of its submission, the board of review also made reference to the August 2008 sale of the subject property for a price of \$350,000.

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

In this appeal, the appellant provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration as documentary evidence of the subject's August 2008 sale for a price of \$350,000. However, this documentary evidence did not demonstrate that the subject's August 2008 sale was an arm's length transaction. The transfer declaration revealed the subject property had not been advertised for sale and the subject's sale was a transfer between related individuals. Furthermore, the subject's sale occurred more than 28 months prior to the assessment date, which is not proximate in time to the assessment date. Therefore, the Board finds the appellant failed to provide sufficient evidence to challenge the correctness of the assessment so as to shift the burden of proof to the Cook County Board of Review. (86 Ill.Admin.Code §1910.63(a)&(b)). Moreover, the Board also finds the board of review provided two sales that supported the subject's assessment. Based upon the evidence in the record, the Board finds a reduction in the subject's assessment is not 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.

Chairman

K. L. Fen

Member

[Signature]

Member

Mark Albino

Member

Jerry White

Acting 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: June 26, 2015

[Signature]

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.