



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

APPELLANT: Deborah Moraga  
DOCKET NO.: 11-27363.001-R-1 through 11-27363.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Deborah Moraga, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-27363.001-R-1	16-12-101-031-0000	1,481	788	\$2,269
11-27363.002-R-1	16-22-101-032-0000	1,481	0	\$1,481

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 two parcels, one of which is improved with a one-story, frame dwelling that is approximately 88 years old. The dwelling has 660 square feet of living area and a crawl-space foundation. Each parcel has 3,175 square foot of land area. The subject property is located in Chicago, West Chicago Township, Cook County. The improved parcel ending in "031" is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance, and

the unimproved parcel ending in "032" is classified as a class 1-00 property.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing that the subject property was purchased on August 19, 2009 for a price of \$37,500. The appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject's two parcels of \$13,444. The subject's assessment reflects a market value of \$141,665, when using the 2011 three year average median level of assessments for class 2 property of 9.49% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

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. These comparables were generally similar to the subject in location, design, age, and living area. The board of review also submitted sale prices for three comparable properties. Comparable #1 sold in January 2008 for a price of \$230,000; comparable #2 sold in October 2009 for a price of \$12,000; and comparable #4 sold in September 2010 for a price of \$15,000. Based upon this evidence, the board of review requested confirmation of the subject's assessment.

#### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in August 2009 for a price of \$37,500. The appellant provided evidence demonstrating the sale had some of the elements of an arm's length transaction. In Section IV - Recent Sale Data of the residential appeal form, the appellant disclosed that the parties to the transaction were

not related. In further support of the transaction, the appellant submitted copies of the settlement statement and the warranty deed. The settlement statement revealed that commissions had been paid to realty firms. The Board finds the purchase price is below the market value reflected by the assessment.

The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction and was not able to refute the contention that the purchase price was reflective of market value. The board of review presented sale prices for three of its comparable properties. Comparable #1's January 2008 sale was not a reliable indicator of value, because its sale date was not proximate to the assessment date at issue. Comparables #2 and #4 sold for \$12,000 and \$15,000, respectively. These sale prices were less than the subject's sale price and further support a reduction in the subject's assessed value.

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.

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Chairman



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Member



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Member

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Member



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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 24, 2015



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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.