



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

APPELLANT: Bruno Cipriani  
DOCKET NO.: 13-25625.001-R-1  
PARCEL NO.: 24-09-220-035-0000

The parties of record before the Property Tax Appeal Board are Bruno Cipriani, 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:

**LAND:** \$ 3,434  
**IMPR.:** \$35,566  
**TOTAL:** \$39,000

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 2013 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 three-year-old, two-story dwelling of frame and masonry construction with 3,670 square feet of living area. Features of the home include a full basement, central air conditioning, a fireplace and a 2.5-car

garage. The property has a 8,585 square foot site and is located in Worth Township, Cook County. The property is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the basis of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal estimating the subject property had a market value of \$361,000 as of October 30, 2012. Based on the appraiser's measurements of the subject property, the appellant also argued that the subject should be 3,550 square feet. At hearing, the appellant conceded that he did not witness the appraiser measure and was not sure how the different square footage was developed. In support of the inequity argument, the appellant submitted information on six suggested equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,000. The subject's assessment reflects a market value of \$390,000 or \$106.27 per square foot of living area, including land, based on 3,670 square feet of living area, when applying the 2013 level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables and four sales comparables. At hearing, the board of review's representative, Lisa Thakkar, objected to the appellant's appraisal. Mrs. Thakkar argued that the appraisal is hearsay because the appraiser was not present to testify and be cross examined. Mrs. Thakkar tendered a copy of a prior PTAB decision #10-27282.001-R-1, where PTAB gave no weight to the conclusions of value of an appraiser who was not present to testify at the hearing. In addition, the board of review tendered a printout from the Cook County Recorder of Deeds showing that appraisal comparables #2, #3, and #4 were compulsory sales and #1 and #5 were over a mile away from the subject.

At hearing, the appellant argued that only comparable #1 from the board of review's sales comparables is within the same neighborhood. The appellant also argued that the board of review's equity comparables differed from the subject property because they all had advantages over the subject, like larger garages or more rooms.

**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.

The Board takes judicial notice of PTAB #10-27282.001-R-1 and gives no weight to the conclusions of value by the appraiser. However, the Board will consider the raw sales data submitted in the appellant's appraisal.

The Board finds appellant's sale comparable #2, #3, and #4 to be compulsory sales based on the lis pendens notice that was placed on each around the time of the sale and on the fact that the appraisal states that "[n]one of the comparables has transferred in the past 1 year."

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)).

However, the Illinois General Assembly recently provided very clear guidance for the Board with regards to compulsory sales. Section 16-183 of the Illinois Property Tax Code states as follows:

The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

35 ILCS 200/16-183. The Board finds that the parties submitted six sales comparables in total. The Board finds that the board of review failed to show that appellant's sales comparables #1 and #5 are not representative of the subject property despite being over a mile away. Therefore, the Board finds the best evidence of market value to be appellant's appraisal comparable #1, #5, and the board of review's sale comparable #1. These comparables ranged from \$112.25 to \$119.15 per square foot of living area. In comparison, the subject's assessment value reflects a market value of \$106.27 per square foot. Based on this evidence, the Board finds a reduction in the subject's assessment is justified. After finding that the subject property is not overvalued, the Board finds that appellant's equity argument to be a moot point.

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

*Mark Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

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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: July 24, 2015

*[Signature]*

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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.