



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

/APPELLANT: Noemi Flores
DOCKET NO.: 09-27429.001-R-1 through 09-27429.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Noemi Flores, the appellant, by attorney Thomas J. Thorson, of Raila & Associates, P.C. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-27429.001-R-1	15-10-113-006-0000	3,487	90,005	\$93,492
09-27429.002-R-1	15-10-113-005-0000	1,162	194	\$1,356
09-27429.003-R-1	15-10-113-004-0000	1,162	194	\$1,356
09-27429.004-R-1	15-10-113-003-0000	1,162	682	\$1,844

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 2009 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

In this appeal, the board of review was the only party to provide a description of the subject property. According to the board of review, the subject property consists of four parcels, one of which is improved with a two-story, mixed-use building of masonry construction. The building is approximately 80 years old and has 14,000 square feet of living area with a concrete slab foundation. The number of apartment/commercial units was not disclosed. Each of the subject's four parcels has an assessment for what the board of review described as "minor improvements." The board of review provided little information regarding these minor improvements. The subject's mixed use building is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance, and the subject's minor improvements are classified as class 2-90 properties. The subject property is located in Bellwood, Proviso Township, Cook County, and the property's four parcels have a combined total of 18,600 square feet of land area.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on January 16, 2009 for a price of \$515,000. The appellant disclosed that the subject's sale was not a transfer between related parties; that the property was not advertised for sale; and that the property sold in settlement of an installment contract. To document the sale, the appellant submitted copies of the closing statement, the warranty deed, the Cook County Real Estate Transfer Declaration, and the Illinois Real Estate Transfer Declaration (PTAX-203). The PTAX-203 form revealed that the subject had not been advertised for sale and that the transaction was in fulfillment of an installment contract that was initiated in 2006. Based on this evidence, 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 combined total assessment for the subject's four parcels of \$98,048. The subject's assessment reflects a market value of \$980,480 when applying the 10% level of assessment for class 2 residential properties under 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.

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 Board finds the appellant submitted evidence that demonstrated the subject's sale was not an arm's length transaction. When completing Section IV - Recent Sale Data of the appeal form, the appellant stated that the subject property had not been advertised for sale and that the subject's sale was in settlement of an installment contract. To document the transaction, the appellant provided a copy of the PTAX-203 Illinois Real Estate Transfer Declaration. The PTAX-203 form also revealed that the subject had not been advertised for sale and that the transaction was in fulfillment of an installment contract that was initiated in 2006. 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)). 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



Member



Member

Member



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



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.