



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

APPELLANT: Audrey Weidman
DOCKET NO.: 09-31216.001-R-1
PARCEL NO.: 32-05-410-020-0000

The parties of record before the Property Tax Appeal Board are Audrey Weidman, the appellant, by attorney Ronald M. Justin, of RMR Property Tax Solutions/ProTaxAppeal in Hawthorn Woods; 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: \$ 2,851
IMPR.: \$ 12,667
TOTAL: \$ 15,518

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

The subject property consists of a 44-year old, one-story, single-family dwelling of frame construction with 1,269 square feet of living area. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage. The property has a 8,148 square foot site and is

located in Bloom Township, Cook County. The subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

Procedurally, the Board notes that the appellant filed a pro se appeal in this matter listing a different appellant mailing address than that of the subject property. Thereafter, the Board received a motion to substitute attorneys on RMR Property Tax Solutions letterhead which was solely signed by Ron Justin, while listing the same address that was listed by the appellant. Without a signature from the taxpayer, the Board mailed copies of the hearing notice to both the consultant corporation as well as the appellant at the subject property's address. The notices were dated and mailed on May 5, 2015. Neither mailing was returned to the Board as undeliverable. This appeal was scheduled for hearing on July 1, 2015. On the hearing date, attorney Ron Justin appeared verbally indicating that he was representing the appellant. However, when the Board requested a copy of the appellant's retainer of Mr. Justin signed by the appellant, he indicated that he did not have that at the hearing. Moreover, attorney Justin stated that he had left his prior agency's affiliation where his office had been previously located.

In response, the board of review's representative moved for a dismissal of this appeal due to the absence of proper representation on the scheduled hearing date. The Board denied the board of review's motion for dismissal, while leaving the record open for 24 hours in order for Mr. Justin to submit a copy of a retainer or an appearance form with the appellant's signature thereon reflecting that Mr. Justin was hired to represent this appellant in this proceeding. The Board stated that this was especially relevant due to attorney Justin's verbal statement that he separated from a prior agency's affiliation and a total absence of the appellant's signature on any document actually hiring attorney Justin. Within the allocated time period, the Board received a document from RMR Property Tax Solutions identified as a 'limited power of attorney' and stating that Ron Justin was hired as an attorney to represent the appellant, Audrey Weidman, at the Board's hearing. This document contained a signature of Audrey Weidman thereon.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed certain portions of Section IV of the petition and submitted a copy of a real estate multiple-listing sheet relating to the subject. The data on the

petition indicated that the subject was purchased on May 19, 2008 for a price of \$125,000. The seller was identified as "OOR". The data also indicated that the sale was not a transfer between related parties; that the property was advertised on the open market for 32 days; and that the seller's mortgage was not assumed. The form's question regarding whether the property was sold in settlement of an installment contract, a contract for deed or a foreclosure was left unanswered. In addition, the copy of the multiple-listing sheet indicated that the list price was \$143,900 with a selling price of "\$125,000(S)". The listing time was identified as 32 days with a remark that the property was corporate owned. The owner was identified as "owner of record". Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

At hearing, Mr. Justin stated that he had no personal knowledge of whether the subject's sale was an arm's length transaction or the sale's specifics.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,518. The subject's assessment reflects a market value of \$174,360 or \$137.40 per square foot of living area, land included, when using the 2009 three year average median level of assessments for class 2 property of 8.90% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted descriptive and assessment information on four suggested equity comparables as well as copies of the property characteristic printouts for each property. The evidence also included a two-page printout for class 03 properties that were medium size, cottages or bungalows within the subject's neighborhood. These 25 properties sold from 1991 to 2010 for prices that ranged from \$13,200 to \$240,000.

Further, the subject's property characteristic printouts reflect that the taxpayer is 'LGP & ASSN LLC' with an address in Flossmoor, Illinois, while the subject's location is in Homewood, Illinois.

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 determining the fair market value of the subject property, the Board looks to the evidence presented by the parties. The Board finds that the appellant's data on the subject's sale inconclusive. The appellant failed to disclose data or submitted conflicting data pertinent to a finding that the sale was an arm's length transaction. Specifically, the appellant failed to submit clear evidence indicating who the seller was and whether the parties were related. The only disclosure of the seller is references to the 'owner of record' or to "OOR". Further on this point, the multiple listing sheet submitted by the appellant indicated that the property at the time of sale was corporate owned, while the subject's characteristic printouts indicate that the taxpayer of record is a corporation. There is no information to clarify whether the corporations were the same, related or unrelated. In addition, the appellant's petition failed to disclose whether the sale was in lieu of foreclosure, but the multiple listing sheet indicated that the sale was a short sale. Further, the Board finds that the property was only on the market for a limited number of days, 32 days, which may not have been long enough to reflect market activity.

Further as to the subject's market value, the Board finds that the subject's sale appears to be a compulsory sale pursuant to the appellant's evidence submissions.

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. Therefore, the Board is statutorily required to consider the compulsory sales of comparable properties. The Board shall consider the suggested sales submitted by board of review in this case for the appellant failed to submit any suggested sales data to support that the subject's sale was at market.

In totality, the board of review submitted unadjusted data on 25 sales. The Board finds five sales most recent to the assessment date at issue as relevant. They sold from April, 2008, to February, 2010, for prices that ranged from \$125,000 to \$198,000. In comparison, the subject property's current assessment reflects a market value of \$174,360 which is within the range established by the sale comparables and no reduction is warranted.

Moreover, considering the subject's compulsory sale price of \$125,000 in May, 2008, the Board finds that after applying adjustments for the differences in the comparables when compared

to the subject, that the subject's sale price is below the range of the sale comparables which is not an accurate reflection of the market and that a reduction is not warranted to this property.

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. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: December 18, 2015

A. Proctor

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.