



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

APPELLANT: Antoine Finley
DOCKET NO.: 09-33669.001-R-1
PARCEL NO.: 20-19-404-018-0000

The parties of record before the Property Tax Appeal Board are Antoine Finley, 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: \$ 2,500
IMPR.: \$ 15,231
TOTAL: \$ 17,731

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 3,125 square foot land parcel improved with an 85-year old, two-story, frame, multi-family dwelling. The building contains four bathrooms, 2,052 square feet of living area, and a two-car garage. The property is located in Lake 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. However, 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. 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 at the Board's hearing. This document contained a signature of the appellant 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 11, 2009 for a price of \$15,750. The data indicated that the sale was not a transfer between related parties; that the property was advertised for sale; 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 in lieu of foreclosure was left unanswered. In addition, a copy of a multi-listing sheet was submitted. It does not indicate who the buyer was but notes that the seller is HOMESTEPS. Moreover, the printout states that 'this property is now under auction terms. Pre-sale offers should be submitted on the Hudson and Marshall website'. Further, the printout contains agent remarks, such as: 'submit all offers to H & M during the pre-sale period through the BID NOW Program by clicking on the Bid Now icon on the Hudson and Marshall website. The deadline for these offers is 4 business days prior to the date of the live auction'. Lastly, the printout has the dollar

amounts for list price, original list price, and selling price cut off at the end. The selling price is handwritten, but indicated that the subject was on the market for 95 days. 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. However, he asserted that the subject sold at auction which he believes better reflects the market because of a bid process.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,731. The subject's assessment reflects a market value of \$199,225 or \$97.09 per square foot of living area, land included, when using the 2009 median level of assessment for class 2, residential 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 data on four suggested equity comparables. In addition, the board of review submitted sales data on the subject property as well as comparable #4. The evidence reflects that the subject property sold on January 1, 2007 for a price of \$260,000, while comparable #4 sold on September 1, 2008 for a value of \$16,000.

At hearing, the board of review's representative argued that the appellant's evidence reflects that the subject was not an arm's length transaction and was a compulsory sale. In support of this assertion, she moved to admit a two-page printout reflecting the subject's sale history report from the recorder of deeds website and relating to the subject's 2007 and 2009 sales. Over the objection of the appellant's attorney, these pages were identified and marked as board of review's Hearing Exhibit #1. The representative further testified that this is relevant because in preparation for this hearing, she looked at the Cook County Recorder of Deeds (hereinafter CCROD) website. In doing so, her investigation three days prior to this hearing, indicated that the subject's alleged 2009 sale was never recorded with the CCROD office.

Therefore, she argued that the case should be dismissed for the appellant's failure to meet the burden of proof or that the Board render a no change decision.

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 and testimony presented by the parties. The Board finds that the appellant's evidence on the subject's sale indicates that this sale was not an arm's length transaction. The appellant failed to disclose relevant 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 parties were and whether the parties were related. In addition, the appellant's petition failed to disclose whether the sale was in lieu of foreclosure or the time period within which the subject was advertised for sale on the open market versus the time period with which the property was listed at auction. The appellant's submission of the multiple listing sheet clearly stated in several places that the subject moved from being advertised for sale on the open market to being listed for auction. The auction guidelines were not identified in totality, but were merely referred to on the listing sheet. Moreover, the board of review's hearing exhibit which was printouts from the CCROD office reflect that the alleged 2009 sale was never recorded with the proper governmental office. This absence further taints the appellant's argument. Therefore, the Board finds that the evidence relating to the subject's 2009 sale indicates that it was not an arm's length transaction; and the Board accords this sale no weight. Thereby, the Board finds that no reduction should be accorded 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



Member

Member



Member

Acting 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: December 18, 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.