



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

APPELLANT: John Mork  
DOCKET NO.: 10-24108.001-R-1  
PARCEL NO.: 31-26-403-026-0000

The parties of record before the Property Tax Appeal Board are John Mork, the appellant(s), by attorney Ronald M. Justin, of RMR Property Tax Solutions 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:** \$ 1,980  
**IMPR.:** \$ 7,444  
**TOTAL:** \$ 9,424

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 2010 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a one and one-half-story dwelling of frame and masonry construction with 1,120 square feet of living area. The dwelling is 53 years old. Features of the home include a slab. The property has a 7,200 square foot site, and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed certain portions of Section IV of the petition. The data on the petition indicated that the subject was purchased on May 1, 2008 for a price of \$56,500. 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, copies of the first two pages of a settlement statement were submitted. It indicated that the property was purchased by John W. Mork and Lisa M. Bosnak, while the seller was identified as "Wells Fargo Bank." The price was listed as \$56,500, or \$50.45 per square foot of living area, including land. The remaining pages of the settlement statement were not submitted, and the pages that were submitted are not signed by either party to the transaction. 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 total assessment for the subject of \$9,424. The subject's assessment reflects a market value of \$105,414, or \$94.12 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for class 2 property of 8.94% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted four equity comparables. The board of review's evidence also states that the subject sold in April 2008 for \$56,500.

At hearing, Ronald Justin, counsel for the appellant, stated that he had no personal knowledge of whether the subject's sale was an arm's length transaction or the sale's specifics. He argued that a recent sale is the best evidence of market value. The board of review's representative rested on the evidence previously submitted. At the conclusion of the hearing, the Board's Administrative Law Judge ("ALJ") asked Mr. Justin to answer the following question: "Was the sale of the subject pursuant to a foreclosure, a short sale, or was it otherwise a 'compulsory sale' as that term is defined in the Property Tax Code?" The ALJ granted Mr. Justin two weeks to submit an answer to this question.

After two weeks, Mr. Justin submitted a spreadsheet to the ALJ. The Board notes that the spreadsheet contained information for other appeals that were set for hearing before the Board on the same day as the hearing for the subject. "Column A" of the spreadsheet listed the PIN, "column B" stated whether the subject was a compulsory sale or not, while "column C" stated the time the property was listed on the MLS. For the subject, column B said "Arm's Length."

After receiving the spreadsheet, the Board issued a written Order (the "Order"). The Order, *inter alia*, excluded from the record all information in column C of the spreadsheet, as it was new evidence and not responsive to the ALJ's question at hearing regarding whether the sale of the subject was a compulsory sale. The Order also allowed the board of review two weeks to respond to the information contained in column B. The board of review did not submit anything in response to column B.

#### **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 finds that the appellant's evidence regarding this sale is insufficient to warrant a reduction in this appeal. The only evidence submitted was the first two pages of the settlement statement. Neither of these pages was signed by a party to the transaction. The Board finds that such scant evidence is insufficient to prove that the subject is overvalued. Therefore, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued and a reduction 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.

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Chairman



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Member



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Member



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Acting Member



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Member



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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: January 22, 2016



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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.