



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

APPELLANT: Patricia Heaton
DOCKET NO.: 10-26336.001-R-1
PARCEL NO.: 13-16-412-043-0000

The parties of record before the Property Tax Appeal Board are Patricia Heaton, 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: \$ 9,489
IMPR.: \$ 26,597
TOTAL: \$ 36,086

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 two-story dwelling of frame construction with 1,292 square feet of living area. The dwelling is 101 years old. Features of the home include a slab and a one-car garage. The property has a 5,931 square foot site, and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-05 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 September 24, 2009 for a price of \$147,500. 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. The seller of the property is not identified on the petition, as the reader is instructed to "See attached settlement statement," to find the name of the seller. The Board notes that there is no settlement statement attached to the petition. In addition, a copy of a residential real estate contract was submitted. It indicated that Patricia Heaton intended to purchase the subject from Mary Ann Drzewiecki. The price was listed as \$147,500. 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 \$36,086. The subject's assessment reflects a market value of \$403,647, or \$312.42 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 its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review also submitted evidence that the subject sold in October 2009 for \$147,500.

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 in support of the sale is the residential real estate contract. This contract represents the buyer's and seller's intention to convey the property, but does not, by itself, show that the property was, in fact, conveyed to the buyer for the listed price. 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.

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: January 22, 2016

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.