



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

APPELLANT: Ken Close  
DOCKET NO.: 10-26344.001-R-1  
PARCEL NO.: 15-16-314-056-0000

The parties of record before the Property Tax Appeal Board are Ken Close, 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:** \$ 2,485  
**IMPR.:** \$ 17,394  
**TOTAL:** \$ 19,879

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 778 square feet of living area. The dwelling is 65 years old. Features of the home include a full unfinished basement. The property has a 5,524 square foot site, and is located in Westchester, Proviso Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 20, 2009 for a price of \$94,500. Section IV - Recent Sale Data of the Board's Residential Appeal Form submitted by the appellant states that the reader should "SEE ATTACHED SETTLEMENT STATEMENT" to ascertain the seller. The settlement statement submitted by the appellant does not list a seller for this 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 \$19,879. The subject's assessment reflects a market value of \$222,360, or \$285.81 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 December 2008 for \$94,500.

At hearing, both parties reaffirmed the evidence previously submitted. The Board's Administrative Law Judge ("ALJ") queried counsel for the appellant as to the name of the seller in the subject's sale transaction. Counsel for the appellant stated that he did not know the name of the seller. The ALJ granted the appellant two weeks to submit the name of the seller. After two weeks, counsel for the appellant did not submit anything to the ALJ on this issue. The ALJ issued a written order (the "Order"), and, in the interest of equity, allowed counsel for the appellant another two weeks to submit the name of the seller. The Order stated that "failure to fully and timely comply with this request shall result in dismissal of this appeal." (Emphasis in original.) After this two week extension, counsel for the appellant still did not submit anything to the ALJ on this issue.

#### **Conclusion of Law**

"In connection with any proceeding, the Board, or any of its designated Hearing Officers, shall have full authority over the conduct of a hearing and the responsibility for submission of

the matter to the Board for decision. The Board or its designated Hearing Officer shall have those duties and powers necessary to these ends, including: To call upon any person at any stage of the hearing to produce witnesses or information that is material and relevant to any issue." 86 Ill.Admin.Code § 1910.67(h)(1)(F). "Failure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeal Board as provided in Sections 1910.30, 1910.40, 1910.60, 1910.65, 1910.67, 1910.68 and 1910.73 shall result in the default of that party." 86 Ill.Admin.Code § 1910.69(a). "Failure of the contesting party to pursue disposition of an appeal in a reasonable time will render the appeal subject to dismissal. In making this determination, the Board shall consider factors including, but not limited to, the history of the appeal ... and the contesting party's compliance with any Board or Hearing Officer requests or orders." 86 Ill.Admin.Code § 1910.69(e).

The Board finds that counsel for the appellant failed to submit the name of the seller to the Board as orally ordered by the ALJ at the hearing. Such inaction could have resulted in the appellant being defaulted under 86 Ill.Admin.Code § 1910.69(a). However, in the Order, the Board granted the appellant an additional two weeks to submit the name of the seller. The Board finds that, even after such a generous extension, the appellant still did not submit the name of the seller. Such inaction could also result in the appellant being defaulted under 86 Ill.Admin.Code § 1910.69(a). Moreover, the Board may dismiss the appeal under 86 Ill.Admin.Code § 1910.69(e), as counsel for the appellant has not complied with the Board's previous orders. Failing to comply with orders of the Board shows an unwillingness of counsel for the appellant to pursue disposition of this appeal in a reasonable time. See id. Therefore, this appeal is dismissed in accordance with 86 Ill.Admin.Code § 1910.69(e). The Board makes no conclusions of law regarding the merits of this appeal.

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

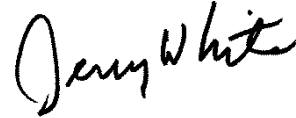


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Member



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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.