



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

APPELLANT: John Russell
DOCKET NO.: 10-26353.001-R-1
PARCEL NO.: 32-30-106-059-0000

The parties of record before the Property Tax Appeal Board are John Russell, 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: \$ 1,440
IMPR.: \$ 5,238
TOTAL: \$ 6,678

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-story dwelling of frame and masonry construction with 1,092 square feet of living area. The dwelling is 54 years old. Features of the home include a slab and a one-car garage. The property has a 7,200 square foot site, and is located in Park Forest, Bloom 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 June 28, 2010 for a price of \$14,000. 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 settlement statement was submitted. It indicated that the property was purchased by Real Estate Family Brokers Inc., while the seller was identified as "US Bank National Association, as Trustee for Secured Asset Backed Receivable LLC Trust 2008-NC1." The price was listed as \$14,000. 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 \$6,678. The subject's assessment reflects a market value of \$74,698, or \$68.40 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.

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 had a question mark ("?").

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

"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).

The Board finds that Mr. Justin failed to inform the Board as to whether the sale of the subject was a compulsory sale. When asked at hearing, Mr. Justin stated that he was unaware of whether the sale was a compulsory sale. Therefore, the ALJ granted Mr. Justin two weeks to ascertain this information and report it to the ALJ. Mr. Justin's response to the ALJ's inquiry was merely a question mark. Such a submission is unresponsive to the ALJ's question. Therefore, the Board finds that the appellant is in default under 86 Ill.Admin.Code §§ 1910.67(h)(1)(F) and 1910.69(a). 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.

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.