



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

APPELLANT: Deborah Moraga  
DOCKET NO.: 10-31970.001-R-1 through 10-31970.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Deborah Moraga, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher in Chicago; 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
10-31970.001-R-1	16-12-101-031-0000	4,445	4,554	\$8,999
10-31970.002-R-1	16-12-101-032-0000	4,445	0	\$4,445

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of two parcels, one of which is improved with a one-story, frame dwelling that is approximately 87 years old. The dwelling has 660 square feet of living area and a crawl-space foundation. Each parcel has 3,175 square feet of land area. The subject property is located in Chicago, West

Chicago Township, Cook County. The improved parcel ending in "031" is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance, and the unimproved parcel ending in "032" is classified as a class 1-00 property.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing that the subject property was purchased on August 19, 2009 for a price of \$37,500. 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's two parcels of \$13,444. The subject's assessment reflects a market value of \$150,380, when using the 2010 three year average median level of assessments for class 2 property of 8.94% under the Cook County Real Property Assessment Classification Ordinance 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 comparable sales. These comparables sold from January 2008 to March 2010 for prices that ranged from \$210,000 to \$339,000. In addition, Nicholas Jordan, a board of review analyst, submitted a brief challenging the arm's length nature of the subject's sale. The analyst submitted evidence that indicated the subject's August 2009 sale was compulsory in lieu of foreclosure. This evidence consisted of print-outs from the Cook County Recorder of Deeds' website. Based upon this evidence, the board of review requested confirmation of the subject's assessment.

#### **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 gives little weight to the August 2009 sale of the subject property, because the appellant failed to establish that

the subject had ever been exposed to the market. The appellant did not complete Section IV - Recent Sale Data of the residential appeal form and did not answer the questions "Was the property advertised for sale?" and "How long a period?" The appellant submitted copies of the settlement statement and the warranty deed; however, these documents did not disclose any evidence of the subject's exposure to the market. Furthermore, the board of review submitted a brief that challenged the arm's length nature of the subject's sale. The board of review submitted evidence that indicated the subject property was a distressed property and its sale was compulsory. As a result, the Board finds that the subject's sale was not demonstrated to be an arm's length transaction.

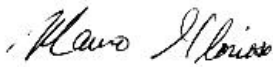
The Board finds that the sale prices of the board of review comparables are the best evidence of market value in the record. These comparables sold from January 2008 to March 2010 for prices that ranged from \$210,000 to \$339,000. These comparables were similar to the subject in varying degrees. The subject has a total assessment of \$13,444 which reflects a market value of \$150,380, when using the 2010 three year average median level of assessments for class 2 property of 8.94% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue. The subject's market value falls below the range established by the best sales in the record. Based on this record, the Board finds no change in the assessment is justified.

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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Member



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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: April 24, 2015



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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.