



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

APPELLANT: David Tenclay
DOCKET NO.: 10-32289.001-R-1
PARCEL NO.: 25-16-111-015-0000

The parties of record before the Property Tax Appeal Board are David Tenclay, the appellant, 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 a reduction 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: \$ 366
IMPR.: \$ 618
TOTAL: \$ 984

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 a 3,600 square foot land parcel improved with an 86-year old, one-story, frame, single-family dwelling, which is not owner-occupied. Amenities include: one bathroom, a one-car garage and 832 square feet of living area. The property is located in Lake Township, Cook County. The

subject is classified as a class 2, residential property under the Cook County Real Property Assessment Classification Ordinance.

Procedurally, the Board notes that the appellant filed an appeal in this matter identifying attorney Ron Justin as the attorney of record. At hearing, attorney Ron Justin appeared verbally indicating that he was representing the appellant and stating that he had left his prior agency's affiliation where his office had been previously located. However, when the Board requested a copy of the appellant's retainer of Mr. Justin signed by the appellant, he indicated that he did not have that at the hearing.

In response, the board of review's representative moved for a dismissal of this appeal due to the absence of proper representation on the scheduled hearing date. The Board denied the board of review's motion for dismissal, while leaving the record open for 24 hours in order for Mr. Justin to submit a copy of a retainer or an appearance form with the appellant's signature thereon reflecting that Mr. Justin was hired to represent this appellant in this proceeding. The Board stated that this was especially relevant due to attorney Justin's verbal statements that he had left his prior agency. Within the allocated time period, the Board received a document from RMR Property Tax Solutions identified as a 'limited power of attorney' and stating that Ron Justin was hired as an attorney to represent the appellant at the Board's hearing. This document contained a signature of the appellant thereon.

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 March 27, 2009 for a price of \$11,000. 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 multiple-listing service sheet was submitted. The sheet identified the owner or seller as "OOR", while the sale price was identified as "\$11,000(F)". Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

At hearing, Mr. Justin stated that he had no personal knowledge of whether the subject's sale was an arm's length transaction or the sale's specifics.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,408. The subject's assessment reflects a market value of \$105,235, when using the 2010 median level of assessment for class 2, residential 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 descriptive and assessment data on four suggested equity comparables as well as corresponding property characteristic printouts for each property. This analysis also references the subject's sale.

At hearing, the board of review's representative rested on the written evidence submission, while asserting that the subject's sale was a compulsory sale referring to the multiple-listing sheet's remarks indicating that the subject had been 'bank-owned'.

In rebuttal, the appellant's attorney asserted that the board of review did not submit any sale comparables into evidence.

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 meet this burden of proof and a reduction in the subject's assessment is warranted.

In determining the fair market value of the subject property, the Board looks to the evidence presented by the parties. The Board finds that the best evidence of market value was submitted by the appellant. In totality, the appellant indicated that the subject was purchased in March, 2009, for \$11,000. The data indicated that the parties were unrelated; that the sale was advertised on the open market; and that a seller's mortgage was

not assumed. Even though the multiple-listing sheet states that the subject had been 'bank owned', the board of review failed to submit any data to support its compulsory sale assertion on this point. Moreover, the Board finds that the board of review failed to submit any sales data to reflect that the subject's purchase was not reflective of the market.

Therefore, the Board finds that the subject property had a market value of \$11,000 as of the assessment date at issue. Since market value has been established, the 2010 level of assessment for class 2, residential property of 8.94% as determined by the Illinois Department of Revenue will apply. (86 Ill.Admin.Code 1910.50(c)(2)).

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

Mario Alvino

Member

Member

JR

Member

Acting Member

Robert Hoffmann

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: February 19, 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.