



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

APPELLANT: John Colister
DOCKET NO.: 10-32291.001-R-1
PARCEL NO.: 25-09-404-042-0000

The parties of record before the Property Tax Appeal Board are John Colister, 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 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: \$ 2,812
IMPR: \$ 6,743
TOTAL: \$ 9,555

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 69-year old, one-story, single-family dwelling with frame exterior construction. The dwelling includes one full bath and a one-car garage. The property has a 4,687 square foot site and 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 listing attorney Ron Justin with the firm of RMR Home Solutions. At hearing, attorney Justin appeared and stated 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 signed by the appellant of Mr. Justin, 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 statement that he separated from a prior agency's affiliation and a total absence of the appellant's signature on any document actually hiring attorney Justin.

Procedurally, the hearing continued with this proviso wherein Mr. Justin did not call the preparer of the evidence as a witness in this proceeding. Thereafter, attorney Justin submitted a document signed by the appellant hiring Mr. Justin with a 'limited power of attorney' which was received within the allocated time period.

The appellant contends overvaluation as the basis of the appeal. 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 January 29, 2009 for a price of \$14,950. 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 also indicating that the property was 'bank owned'. This sheet also indicates that the 'information is not guaranteed', thereon. Based on this evidence, the appellant requested a

reduction in the subject's assessment to reflect the purchase price.

At hearing, the appellant's attorney stated that he had no personal knowledge of the subject's purchase or any of the sale details. In addition, he stated that the multiple listing sheet stated that the sale was 'not in foreclosure and not a short sale'.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,555. The subject's assessment reflects a market value of \$106,879 or \$141.56 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 descriptive and assessment information as well as photographs on four suggested equity comparables. Sales data was provided on comparables #3 and #4 reflecting sales from June, 2007, to May, 2008, for prices that ranged from \$25,000 to \$83,000. The four comparables ranged in building size from 680 to 783 square feet of living area and in age from 85 to 86 years.

In addition, the board of review submitted a printout reflecting 11 sales properties including the subject property. As to the subject's sale, the board of review's grid analysis and the attached printout indicate three sales for the subject property: on April 1, 2003, for a price of \$80,000; on January 1, 2009 for a price of \$13,000; and on January 1, 2011 for a price of \$40,000.

At hearing, the board of review's representative stood on the written evidence submissions. She asserted that there is no official data to support the appellant's alleged purchase on January 29, 2009 for \$14,950. She testified that she reviewed the subject's sales history and located three sales, none of which were on the date and in the amount reflected in the appellant's 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 not meet* this burden of proof and a reduction in the subject's assessment is *not* 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 there is insufficient evidence to support an alleged purchase of the subject on January 29, 2009 for a price of \$14,950. Further, the appellant's own multiple listing sheet states that the 'information is not guaranteed', thereon. In contrast, the board of review's evidence reflects a sale of the subject on January 1, 2009 for a reported price of \$13,000. Upon receipt of the board of review's evidence, the official rules of the Board permit the appellant to submit rebuttal evidence, which the appellant in this case choose not to submit. With the contradiction in sales data submitted by the parties, rebuttal evidence from the appellant could have brought clarity and support for the appellant's argument.

Moreover, the Board finds that the two sale comparables submitted by the board of review support the subject's current assessment. Therefore, the Board finds the appellant's argument unpersuasive and unsupported with no reduction to the subject's assessment 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

Mario Alvarez

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.