



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

APPELLANT: Mary Winfield
DOCKET NO.: 10-32303.001-R-1
PARCEL NO.: 25-19-301-001-0000

The parties of record before the Property Tax Appeal Board are Mary Winfield, 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: \$ 3,250
IMPR.: \$ 22,628
TOTAL: \$ 25,878

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 68-year old, two-story, single-family dwelling with masonry exterior construction. The dwelling includes two full and one half-baths, a full basement, one fireplace and a two-car garage. The property has a 3,250 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 relating to a recent sale, while submitting a copy of a multiple listing sheet.

However at hearing, the appellant's attorney stated that there was an error on the pleadings and that the subject property should be 11501 S. Oakley and the multiple listing sheet indicated an address of 14503 S. Irving. Therefore, he requested that the multiple listing sheet serve as a sales comparable. The data on this suggested comparable indicated a sale on May 28, 2008 for a price of \$69,000. The data indicated that the property was 'corporate owned', without identifying the buyer. The sheet stated that this property was advertised for

sale for 39 days, while the petition indicated that the seller's mortgage was not assumed. The petition 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. However, the multiple-listing service sheet identified the sale price as "\$69,000(S)". Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,878. The subject's assessment reflects a market value of \$289,463 or \$205.58 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 three suggested equity comparables. Sales data was provided on comparables #2 and #3 reflecting sales from March to November, 2007, for prices that ranged from \$28,000 to \$200,000 or from \$25.41 to \$181.49 per square foot of living area. The comparables ranged in building size from 1,047 to 1,102 square feet of living area and in age from 67 to 79 years.

At hearing, the board of review's representative stood on the written evidence submissions.

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 the appellant's sole suggested sale property is accorded diminished weight. The pleadings failed to indicate

who the seller and buyer were and whether the parties were related. The Board finds that this is a vital component in determining whether a sale of real estate is an arm's length transaction.

Therefore, the Board shall consider the raw, unadjusted sales data on the two suggested comparables submitted by the board of review. These sales occurred from March to November, 2007, for unadjusted prices ranging from \$25.41 to \$181.49 per square foot of living area. In comparison, the appellant's assessment reflects a market value of \$205.58 per square foot of living area which is above the unadjusted range established by the sale comparables. After considering adjustments for numerous pertinent factors, not the least of which is the date of sale, and the differences in the comparables when compared to the subject, the Board finds the subject's per square foot assessment is ultimately supported and a reduction is not 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

Mark Morris

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.