



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

APPELLANT: Antoine Finley  
DOCKET NO.: 10-32307.001-R-1  
PARCEL NO.: 20-30-110-020-0000

The parties of record before the Property Tax Appeal Board are Antoine Finley, 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:** \$ 708  
**IMPR.:** \$ 2,014  
**TOTAL:** \$ 2,722

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 3,780 square foot parcel of land improved with an 84-year old, one-story, masonry, single-family dwelling with 939 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. On the hearing date, attorney Ron Justin appeared verbally indicating that he was representing the appellant. Moreover, attorney Justin stated that he had left his prior agency's affiliation where his office had been previously located.

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 the attorney's prior statement 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 and submitted a copy of a settlement statement relating to the subject. The data on the petition indicated that the subject was purchased on May 18, 2009 for a price of \$30,450. 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 the settlement statement indicated that the property was purchased by Doowyam Holdings LLC, while the seller was identified as US Bank National Association, as Trustee for the Structured Asset Investment Loan Trust #2005-6. The price was listed as \$30,450. Page #2 of the document indicated that sales/broker's fees were paid to two different real estate groups. Page #3 of the document reflected the buyer's signature of 'Antoine Finley, Doowyam Holdings LLC, President'. 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, but asserted that it was the best evidence of market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,286. The subject's assessment reflects a market value of \$115,056 or \$122.53 per square foot of living area, land included, when using the 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 located on the same block as the subject as well as data relating to the subject's sale.

At hearing, the board of review's representative rested on the written evidence submission, while asserting that the equity assessments are a strong indicator of the subject's market value.

### **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 the subject's market value was the subject's sale in May, 2015, for a price of \$30,450. The pleadings appear to indicate that this sale was an arm's length transaction, which is supported by the reference to this sale in the board of review's evidence. Further, the Board

finds that the board of review failed to provide any market data to dispute the arm's length nature of the subject's sale.

Therefore, the Board finds that the subject's market value is \$30,450 as of the assessment date at issue. Since market value has been determined, the Board shall apply the three year median level of assessment for class 2, residential property of 8.94% as determined by the Illinois Department of Revenue.

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

*K. L. Fan*

*Mario Alvarez*

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Member

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Member

*JR*

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Member

\_\_\_\_\_  
Acting Member

*Robert Hoffmann*

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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*

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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.