



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

APPELLANT: Maria Campos
DOCKET NO.: 10-32312.001-R-1
PARCEL NO.: 24-25-223-052-0000

The parties of record before the Property Tax Appeal Board are Maria Campos, 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: \$ 1,785
IMPR.: \$ 12,788
TOTAL: \$ 14,573

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 4,762 square foot land parcel improved with a 57-year old, one-story, masonry, single-family dwelling with 858 square feet of living area. The property is located in Worth 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 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 June 26, 2009 for a price of \$67,000. 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 partial, unsigned copy of closing instructions was submitted. 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 \$14,573. The subject's assessment reflects a market value of \$163,009, 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.

At hearing, the board of review's representative rested on the written evidence submission, while asserting that the appellant failed to provide any evidence that the sale actually occurred, such a closing statement or warranty deed.

In rebuttal, the appellant's attorney asserted that closing instructions are generally prepared by the mortgage company prior to a sale.

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 data on the subject's sale inconclusive. The appellant failed to disclose data or submitted conflicting data pertinent to a finding that the sale was an arm's length transaction. Specifically, the appellant failed to submit clear evidence indicating who the parties were and whether the parties were related. In addition, the appellant's petition failed to disclose whether the sale was in lieu of foreclosure or the time period within which the subject was advertised for sale on the market. Lastly, the Board accords less weight to the subject's sale due to the absence of any evidence that the subject property actually sold in 2009 sale. Unfortunately, the only submission by the appellant was

an unsigned, portion of 'closing instructions', rather than a sale contract or closing statements which would indicate that the subject's sale actually occurred in 2009.

Therefore, the Board finds that the appellant's argument is unsupported and unpersuasive and that a reduction in the subject's assessment 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

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.