



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

APPELLANT: Avi Alouf
DOCKET NO.: 10-34502.001-R-1
PARCEL NO.: 29-01-422-018-0000

The parties of record before the Property Tax Appeal Board are Avi Alouf, the appellant, by attorney Leonard Schiller of Schiller Strauss & Lavin PC in Chicago; 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: \$ 1,750
IMPR.: \$ 16,803
TOTAL: \$ 18,553

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 two-story multi-family dwelling of masonry construction with 2,808 square feet of living area. The dwelling is 34 years old and has a slab foundation. The property has a 5,000 square foot site and is located in Calumet City, Thornton Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted limited evidence disclosing the subject property was purchased on December 8, 2010 for a price of \$50,000. The appellant's evidence included a brief from the appellant's attorney arguing the subject's 2010 assessment should reflect the sale price multiplied by 8.90% for a total assessment of \$4,450.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$18,553. The subject's assessment reflects a market value of \$185,530 or \$66.07 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables, one of which sold in October 2007 for \$320,000.

The board of review's evidence included a list of 20 apartment building sales from the subject's neighborhood that occurred from August 1, 1994 to July 1, 2011 for prices ranging from \$130,000 to \$435,000. The lowest sale price in the range sold in July 2011, most proximate in time to the assessment date of January 1, 2010.

Under rebuttal, the appellant's attorney argued that based on the final assessed valuation and the three (3) year median level of assessment for Class 2 property of 8.94% as determined by the Illinois Department of Revenue, the Board of Review is valuing the property at \$207,527. The rebuttal brief also critiqued the board of review's submission and requested the decision in this appeal be based on the 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.

The Board finds the appellant's attorney provided very limited evidence to demonstrate the subject's sale had the elements of an arm's length transaction. The appellant's attorney failed to complete Section IV - Recent Sale Data of the appeal, which would have disclosed whether the parties to the transaction were related or not, whether the property was sold using a Realtor, whether the property had been advertised on the open market, the length of time it had been on the market and whether the property

was sold in settlement of an installment contract, a contract for deed or a foreclosure. The Board finds due to the lack of data, the appellant failed to provide sufficient evidence to challenge the correctness of the assessment so as to shift the burden of proof to the Cook County Board of Review. (86 Ill.Admin.Code §1910.63(a)&(b)). Based on the evidence in the record, the Board finds 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Heston

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.