



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

APPELLANT: Joe Malia  
DOCKET NO.: 11-29876.001-R-1  
PARCEL NO.: 33-31-103-014-0000

The parties of record before the Property Tax Appeal Board are Joe Malia, the appellant(s), by attorney Robert M. Sarnoff, of Sarnoff & Baccash 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:** \$ 1,650  
**IMPR:** \$ 4,409  
**TOTAL:** \$ 6,059

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 2011 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 consists of a one-story, single-family dwelling of frame construction with 925 square feet of living area. The dwelling contains one bath, a crawl unfinished basement, and a one car garage. The property has a 6,600 square foot site, and is located in Sauk Village, Bloom Township, Cook County. The subject classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a copy of the real estate contract which does not include the seller's acceptance. In addition, the appellant confirmed in Section IV of

the appeal that the subject sold in September 2009 for \$29,000, the transfer was not between related parties, subject was advertised for sale by a realtor, and that the seller's mortgage was not assumed. Lastly, the appellant submitted an affidavit attesting that the submitted real estate contract and settlement statement are a "true and correct copy whereby the subject property was purchased in an arm's length transaction for \$29,000 on September 29, 2009." No settlement statement was submitted into evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,059. The subject's assessment reflects a market value of \$63,847 or \$69.02 per square foot of building area, land included, when using the 2011 three year average median level of assessment for Cook County of 9.49% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted four equity comparables and sales data for each comparable.

#### 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 that the appellant did not submit sufficient evidence to show that the subject was overvalued. The evidence submitted by the appellant does not include a fully executed real estate contract. The real estate contract submitted is not accepted by the seller. Without the fully executed real estate contract or additional evidence such as a settlement statement, the Board cannot determine and/or evaluate the final terms of the sale and conclude if the subject's sale was an arm's length transaction. Furthermore, the appellant failed to fully complete Section IV of the appeal regarding whether the subject was sold in settlement of an installment contract, contract for deed, or a foreclosure. Therefore, the Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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.