



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

APPELLANT: Carlos Douglas  
DOCKET NO.: 11-30592.001-R-1  
PARCEL NO.: 29-01-417-006-0000

The parties of record before the Property Tax Appeal Board are Carlos Douglas, the appellant, by attorney Glenn S. Guttman, of Rieff Schramm Kanter & Guttman in Chicago; 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: \$1,750  
IMPR: \$1,192  
TOTAL: \$2,942**

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 property consists of a one-story masonry dwelling. The dwelling is approximately 56 years old and has 1,215 square feet of living area. Features of the home include a full

basement, central air conditioning and a two-car garage. The property has a 5,000 square foot site and is located in Burnham, Thornton Township, Cook County. The subject is classified as a class 2-03 property 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 August 28, 2009, for a price of \$31,000. In a letter submitted with the appeal, counsel requested the subject's assessment be reduced to \$2,815 to reflect the 9.08% median level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,092. The subject's assessment reflects a market value of \$85,269 or \$70.18 per square foot of living area, land included, when using the 2011 three year average median level of assessments for class 2 property of 9.49% 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 four comparables to demonstrate the subject was equitably assessed. The board of review also provided sale prices for two of these comparables. Comparable #1 sold in August 2008 for a price of \$104,000 or for \$85.25 per square foot of living area, land included, and comparable #3 also sold in August 2008 for a price of \$127,500 or for \$119.16 per square foot of living area, land included.

The appellant's attorney submitted a rebuttal brief.

#### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in August 2009 for a price of

\$31,000. The appellant provided limited evidence demonstrating the sale had some of the elements of an arm's length transaction. The appellant partially completed Section IV - Recent Sale Data of the appeal and disclosed the name of the seller was a financial entity and that the subject's sale was not a transfer between related parties. The appellant did not answer questions that asked if the property was sold by a realtor, if the property had been advertised for sale and for how long. In further support of the transaction, the appellant submitted a copy of the settlement statement. The settlement statement disclosed the subject sold in August 2009 for a price of \$31,000 and commissions were paid to two realty firms. The Board finds the subject sold proximate to the assessment date and the purchase price is below the market value reflected by the assessment.

The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction and was not able to refute the contention that the purchase price was reflective of market value. The board of review presented sale prices for two of their comparables; however, these comparables sold more than 2 years prior to the assessment date. As a result, the Board gives no weight to the board of review's market value evidence.

Based on this record, the Board finds the subject property had a market value of \$31,000 as of January 1, 2011. Since market value has been determined, the 2011 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.49% shall apply.

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



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Member



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Member



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Acting Member



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Member

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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



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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.