



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

APPELLANT: John Cleary
DOCKET NO.: 12-20289.001-R-1
PARCEL NO.: 10-13-218-021-0000

The parties of record before the Property Tax Appeal Board are John Cleary, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$ 9,890
IMPR: \$ 10,210
TOTAL: \$ 20,100

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 2012 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 is a 112 year-old, two-story dwelling of stucco construction. Features of the home include a full unfinished basement. The parties differed as to the size of the living area and whether the subject contained central air conditioning, one or two fireplaces and a one or a three-car garage. The property has a 9,200 square foot site and is located in Evanston Township, Cook County. The subject is classified as a Class 2-06 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 a settlement statement disclosing the subject property was purchased on May 24, 2012 for a price of \$201,000. The appellant submitted a real estate purchase contract, a Trustee's Deed, and a letter from the City of Evanston dated December 5, 2011 stating that the subject property contained building code violations. The appellant also submitted partial information in Section IV - Recent Sale Data of the Residential Appeal that the subject was sold by a realtor, advertised on the Multiple Listing Service for 14 days and was not a transaction between related parties. The appellant also submitted an appraisal. The appraisal contained a Supplemental Addendum estimating the subject property had a market value of \$201,000 as of May 18, 2012, but would have a "Prospective Market Value" of \$700,000 upon completion of the improvements required by the City of Evanston. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price. The appraisal disclosed the dwelling contained 2,414 square feet of living area, central air conditioning, two fireplaces and a three-car garage. The appraisal also included a sketch of the interior of the dwelling with dimension measurements and a statement from the appraiser that he personally inspected the interior of the dwelling, and a copy of the Multiple Listing Service information sheet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,435. The subject's assessment reflects a market value of \$504,350 when applying the 2012 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four unadjusted suggested comparable sales. The board of review's evidence disclosed the subject contained 2,385 square feet of living area, no central air conditioning, one fireplace and a one-car garage. The board of review submitted a Motion to Dismiss, arguing the appellant's appraisal did not value the subject property in the tax lien year at issue. The board of review also submitted a Supplemental Brief to its Notes on Appeal, arguing: 1) that the subject property was not sold at its fair cash value and was, therefore, a compulsory sale; and 2) that the appellant did not reveal the name of the seller of the subject; 3) that the appellant did not submit evidence of how long the subject property was on the market; and 4) that the appellant did not submit evidence of a purchase payment to the seller. In support of its Supplemental Brief, the board of review attached thereto a print-out from the Cook County Recorder of Deeds, commonly known as a deed trail. The deed trail disclosed a Modification, Trustee's Deed, Mortgage and Assignment were recorded against the subject property.

In rebuttal, the appellant argued that the comparables submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key

property characteristics and were based on raw, unadjusted sales data. The appellant rebutted the board of review's Supplemental Brief by arguing that the evidence submitted disclosed the length of time the subject was marketed for sale, that the name of the seller was Laurie Lee Brown, and that the settlement statement disclosed the seller received money from the sale transaction. The appellant rebutted the board of review's Motion to Dismiss by arguing that the board of review failed to serve the appellant with a copy of that Motion and that it, therefore, should be denied. The appellant reaffirmed the request for an assessment reduction.

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, for this appeal, that the subject property contained 2,414 square feet of living area, central air conditioning, two fireplaces and a three-car garage because the appraisal included a statement from the appraiser that he personally inspected the interior of the dwelling. The appraisal also included a sketch of the interior of the dwelling with dimension measurements.

As to the board of review's Motion to Dismiss because the appraisal was not valued in the 2012 tax lien year at issue, the Board notes that the evidence submitted disclosed the appraisal's effective date was May 24, 2012. The Board disposes of this argument by observing that the tax lien year and the effective year of the appraisal are the same. Consequently, the board of review's argument in its Motion to Dismiss is utterly without basis in fact and is without merit. As to the board of review's Supplemental Brief, the Board notes the board of review: 1) failed to establish how a Modification, Trustee's Deed, Mortgage and Assignment as disclosed in its deed trail are relevant evidence proving or tending to prove that the subject's sale was compulsory; 2) failed to cite case law, statute or Rule of the Property Tax Appeal Board in support of its argument that failing to reveal the name of the seller supports a conclusion that the sale was compulsory; 3) failed to take notice that the appellant's evidence did, indeed, disclose the length of time the subject was advertised for sale on the market (14 days, according to the appellant's Section IV - Recent Sale Data disclosure); and 4) failed to take notice that the appellant's settlement statement disclosed a payment to the seller, stated as Laurie Lee Brown on Line 1304. The Board also notes that, although the

board of review cited its own Rule 28, which requires that the seller's identity be revealed, the board of review failed to cite authority that requires a party before the Board to reveal the seller's identity. Aside from the fact that the appellant did, in fact, reveal the seller's identity on Line 1304 of the settlement statement, the Board further notes that the seller's name disclosed as Chicago Title Land Trust Company, as Trustee, on the first page of the settlement statement and on the Trustee's Deed, is that of a land trust.

The Board finds the best evidence of market value to be the purchase of the subject property in May 2012 for a price of \$201,000. The appellant provided evidence demonstrating the sale had the elements of an arm's-length transaction. The appellant completed part of Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the Multiple Listing Service for 14 days. In further support of the transaction, the appellant submitted a copy of the sales contract, the settlement statement, and the Trustee's Deed. The Board finds the board of review did not present any evidence to challenge the arm's-length nature of the transaction or to refute the contention that the purchase price was reflective of market value, and that its four sale comparables were based on raw, unadjusted data. The appraisal estimating the subject property had a market value of \$201,000 confirms that the recent sale is the best evidence of the subject's market value.

Based on this record the Board finds the subject property had a market value of \$201,000 as of January 1, 2012 and that a reduction in the subject's assessment is justified. Since market value has been determined, the 2012 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance 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.

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.