



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

APPELLANT: Roy Patrick  
DOCKET NO.: 12-25382.001-R-1  
PARCEL NO.: 20-32-116-027-0000

The parties of record before the Property Tax Appeal Board are Roy Patrick, the appellant, by attorney Donald L. Schramm of Rieff Schramm Kanter & Guttman in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$2,200  
**IMPR.:** \$12,459  
**TOTAL:** \$14,659

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 consists of a two-story, multi-family dwelling of masonry construction. The dwelling is an apartment building that is approximately 89 years old and has 2,822 square feet of living area. Features of the building include two apartment units, a full unfinished basement and a one and one-half car garage. The property has a 4,000 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-11 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 October 22, 2010 for a price of \$50,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,659. The subject's assessment reflects a market value of \$146,590 or \$51.95 per square foot of living area, land included, when applying the 10% level of assessment for class 2 residential properties under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted four comparable sales that sold from September 2010 to September 2011 for prices that ranged from \$215,000 to \$265,000 or from \$90.26 to \$111.63 per square foot of living area, land included.

The board of review also submitted a supplemental brief. In the brief, a board of review analyst stated the subject's was not arm's length because it had not been advertised for sale. The analyst stated the board of review was submitting "a copy of the PTAX-203 signed by the Appellant's agent at closing. Under item 7 the Appellant marked that the subject was advertised for sale. However, in looking through the Multiple Listing Service listings for the subject property, it does not appear that the subject was advertised for Appellant's October of 2010 purchase."

The appellant's attorney submitted a rebuttal brief but did not respond to the board of review's supplemental 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board gave little weight to the subject's October 2010 sale. In Section IV – Recent Sale Data of the appeal form, the appellant stated the subject property was purchased from an estate and the transfer was not between related parties. However, the appellant did not answer questions that asked if a realtor had handled the sale, if the property had been advertised for sale, and for how long. To document the subject's sale, the appellant submitted a copy of the executor's deed. With its submission, the board of review produced a copy of the Illinois Real Property Transfer Declaration (PTAX-203) which indicated that the subject property had been advertised for sale. Nevertheless, a board of review analyst stated that a review of MLS listings revealed the subject property had not been advertised for sale before its October 2010 sale. The appellant did not respond to the board of review's assertion. Due to the lack of information regarding market exposure, the Board finds the subject's sale did not have the necessary elements of an arm's length transaction.

The Board finds the best evidence of market value in the record to be board of review comparable sales #1 and #2. The Board finds these comparables were very similar to the subject in most characteristics and sold more proximate to the assessment date at issue. Comparables #1 and #2 sold in June and September 2011 for prices of \$90.26 and \$108.25 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$51.95 per square foot of living area, including land, which is below the market value of the best comparable sales in this record. Based on this record, the Board finds a reduction in the subject's assessment is not justified.

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 Alvino*

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Chairman

*[Signature]*

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Member

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Member

*Robert J. Hoffman*

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Member

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Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: June 24, 2016 \_\_\_\_\_

*[Signature]*

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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.