



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

APPELLANT: Michael Otters  
DOCKET NO.: 12-26133.001-R-1  
PARCEL NO.: 15-21-101-279-1004

The parties of record before the Property Tax Appeal Board are Michael Otters, the appellant, by attorney Brian S. Maher of Weis, DuBrock, Doody & Maher 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:** \$1,671  
**IMPR.:** \$11,277  
**TOTAL:** \$12,948

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 residential condominium unit located at 1311 Balmoral, Unit #2S, Westchester, Proviso Township, Cook County. The subject is classified as a class 2-99 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 regarding the recent sale of the subject property. In Section IV – Recent Sale Data of the appeal form, the appellant stated the subject was purchased on November 29, 2011 for a price of \$46,199, the seller was SABR Mortgage Loan, and the sale was not between related parties. The appellant did not answer questions that asked if the property had been sold by a realtor, if the property had been advertised for sale; and if the property sold in settlement of a foreclosure. To document the sale, the appellant submitted a copy of the settlement statement, which revealed the subject's sale price was actually \$49,199

and commissions were paid to a realty firm. 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 \$12,948. The subject's assessment reflects a market value of \$133,622, when using the 2012 three year average median level of assessments for class 2 property of 9.69% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

The board of review also submitted a supplemental brief challenging the arm's length nature of the subject's sale. In the brief, Nicholas Jordan, a board of review analyst, stated the subject's November 2011 sale was compulsory and its sale price did not reflect fair cash value. To document this claim, the analyst presented printouts from the Cook County Recorder of Deeds' website, a notice of foreclosure from the Cook County Circuit Court, a judicial sale deed, and the Cook County transfer tax declaration. The subject's transfer tax declaration (#201111016032180) also revealed the subject property would not be the buyer's principal residence and the subject property had **not** been advertised for sale.

The appellant did not respond to the supplemental brief submitted by the board of review.

### **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 gives no weight to the November 2011 sale of the subject property relied on by the appellant. The Board finds the appellant failed to establish that the subject's sale was an arm's length transaction. The appellant did not complete section IV – Recent Sale Data of the residential appeal form and did not answer questions that asked if the property had been exposed on the open market; the amount of time the property was advertised, if any; and whether the sale was the result of a foreclosure due to the settlement statement identifying the seller as a financial entity. Furthermore, the board of review challenged the arm's length nature of the subject's sale, which was not refuted by the appellant. The board of review submitted a copy of the Cook County transfer tax declaration, which disclosed the subject property had not been advertised for sale. Therefore, the Board finds 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 upon 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.



\_\_\_\_\_  
Chairman



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

\_\_\_\_\_  
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: May 20, 2016



\_\_\_\_\_  
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.