



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

APPELLANT: Joe Malia  
DOCKET NO.: 12-28476.001-R-1  
PARCEL NO.: 33-31-103-014-0000

The parties of record before the Property Tax Appeal Board are Joe Malia, the appellant, by attorney Robert M. Sarnoff of Sarnoff & Baccash 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:** \$1,650  
**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 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 one-story dwelling of frame construction. The dwelling is approximately 40 years old and has 925 square feet of living area. Features of the home include a crawl-space foundation 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 is classified as a class 2-02 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 September 25, 2009 for a price of \$29,000 or \$31.35 per square foot of living area, land included. 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 \$6,059. The subject's assessment reflects a market value of \$60,590 or \$65.50 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 information on four comparable sales that sold from January 2009 to January 2011 for prices that ranged from \$77,000 to \$102,100 or from \$84.34 to \$116.67 per square foot of living area, land included.

### **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 September 2009 sale. The Board finds the subject's sale was somewhat dated as it occurred over 27 months prior to the January 1, 2012 assessment date. The Board also finds the appellant did not provide sufficient evidence to establish that the subject had been exposed to the market prior to its sale. When the appellant completed Section IV – Recent Sale Data of the appeal form, the appellant stated the seller was HSBC Mortgage Services, the parties to the transaction were not related, the property was sold by a realtor and the subject property had been advertised for sale. However, the appellant did not answer questions that asked how the property was advertised for sale and for how long and if the property sold in settlement of a foreclosure due to the seller being identified as HSBC Mortgage Services. Although the appellant submitted a copy of the sales contract and an affidavit dated May 10, 2011, the Board finds the appellant's documentation did not reveal how the subject property had been exposed to the market and for how long. Due to the subject's 2009 sale date and the lack of information regarding market exposure, the Board gave little weight to the subject's September 2009 sale.

The Board finds the best evidence of market value in the record to be board of review comparable sales #1 and #4. These comparables had the same assigned neighborhood and classification codes as the subject and were similar to the subject in varying degrees. Moreover, the Board finds these properties sold more proximate to the January 1, 2012 assessment date. Comparables #1 and #4 sold in January 2011 and October 2010 for prices of \$116.67 and \$106.84 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$65.50 per square foot of living area, including land, which is below the market value of board of review comparables #2 and #3. The Board finds these two sales undermine the appellant's contention that the subject's September 2009 sale price was indicative of fair cash value. 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.



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Chairman



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Member

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Member



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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



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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.