



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

APPELLANT: Lashon Defell  
DOCKET NO.: 12-29839.001-R-1  
PARCEL NO.: 29-04-110-040-1005

The parties of record before the Property Tax Appeal Board are Lashon Defell, the appellant(s); 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: \$ 208  
IMPR.: \$ 464  
TOTAL: \$ 672**

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a condominium unit with a 5.56% ownership interest in the common elements. The property is located in Riverdale, Thornton Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales from within the subject's condominium complex, all of which were sold pursuant to foreclosures. The appellant also submitted evidence disclosing the subject property was purchased on April 12, 2012 for a price of \$6,940 pursuant to a foreclosure. 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 \$3,706. The subject's assessment reflects a market value of \$38,246 when applying the 2012 three year average median level of assessment for class 2 property of 9.69% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a Supplemental Brief arguing that the subject was purchased pursuant to a foreclosure, and therefore, the purchase price is not reflective of the subject's fair cash value. In support of this argument, the board of review submitted: a printout from the Cook County Recorder of Deeds' website showing that a *lis pendens* was placed on the subject on December 11, 2009; a Notice of Foreclosure filed in the Circuit Court of Cook County, Illinois, County Department, Chancery Division under docket number 09-CH-49579 in the case entitled Everbank, Plaintiff, v. Joe Ann Smith, Courtyards of Riverdale Unit 1 Condominium, Unknown Owners and Non-Record Claimants, Defendants; a Selling Officer's Deed whereby Kallen Realty Services, Inc. conveyed the subject to the United States Secretary of Housing and Urban Development; and an Illinois Real Estate Transfer Declaration showing that the subject was sold by the United States Department of Housing and Urban Development to the appellant for \$6,940 in April 2012.

In rebuttal, the appellant argued that the purchase price for the subject of \$6,940 in April 2012 was at its fair cash value despite the fact that the sale was pursuant to a foreclosure. In support of this contention, the appellant submitted information on seven comparable sales from outside the subject's condominium complex that were not foreclosures or short sales, and information on three additional comparable sales from within the subject's condominium complex, two of which were foreclosures or short sales.

At hearing, the appellant reaffirmed the evidence previously submitted, and admitted that the subject was purchased pursuant to a foreclosure. The appellant then began to make an argument regarding the comparable sales submitted in rebuttal. The board of review analyst objected to these comparable sales based on Board Rule 1910.66(c), which states "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.66(c). The Board overruled this objection, and stated that the additional comparable sales submitted in rebuttal would be accepted into evidence for the limited purpose of attempting to prove that the sale price for the subject was at its fair cash value.

The board of review analyst argued that the appellant's evidence should be given no weight because it does not include the comparable sales' corresponding percentage of ownership in the

common elements. The board of review analyst further argued that the evidence submitted by the appellant was unreliable because it was prepared by the appellant. Furthermore, the board of review analyst argued that the appellant submitted non-compulsory sales, which prove that the subject's purchase price was well below its fair cash value.

In oral rebuttal, the appellant argued that the fact that she prepared the evidence herself should not be used in determining the reliability of the comparable sales she submitted. After a response from the board of review analyst on this point, the Board stated that the reliability of the evidence submitted by the appellant cannot be tested simply based on the fact that the appellant prepared the information. The Board notes that the appellant was available for cross-examination at hearing, and that the board of review analyst did not conduct any cross-examination of the appellant, let alone ask any questions regarding how the appellant prepared the evidence submitted.

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

The Board finds that the sale of the subject in April 2012 for \$6,940, and several of the comparable sales submitted by the appellant, were "compulsory sales." A "compulsory sale" is defined as:

- (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

35 ILCS 200/1-23. The Board finds that the sale of the subject in April 2012 is a compulsory sale, in the form of a foreclosure, based on the appellant's own admissions at hearing and in Section IV - Recent Sale Data in the Board's appeal form, and also based on the Supplemental Brief and supporting evidence submitted by the board of review. The Board further finds that several of the comparable sales submitted by the appellant are compulsory sales based on the appellant's own admission at hearing, and based on the evidence submitted by the appellant showing that these comparables were foreclosures or shorts sales.

Real property in Illinois must be assessed at its fair cash value, which can only be estimated absent any compulsion on either party.

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so.

Bd. of Educ. of Meridian Cmty. Unit Sch. Dist. No. 223 v. Ill. Prop. Tax Appeal Bd., 2011 IL App (2d) 100068, ¶ 36 (citing Chrysler Corp. v. Ill. Prop. Tax Appeal Bd., 69 Ill.App.3d 207, 211 (2d Dist. 1979)).

However, when there is a recent sale of the subject, and that sale is a foreclosure, the Board may consider evidence which would show whether the sale price was representative of the subject's fair cash value. See 35 ILCS 200/16-183 ("The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer."). Such evidence can include the descriptive and sales information for recently sold properties that are similar to the subject, including compulsory sales. See id. In this case, the appellant did submit evidence to show that the sale of the subject in April 2012 for \$6,940 was at its fair cash value. The appellant submitted a total of seven comparable sales from within the subject's building: four comparable sales in the initial evidentiary submission; and three comparable sales in rebuttal. The Board finds that the four comparable sales submitted in the appellant's initial evidentiary submission, and the comparable sale located at 14035 Tracy Ave, Unit 1B submitted in rebuttal, support the sale price of \$6,940 for the subject. The remaining comparable sales were given diminished weight because they were either located outside the subject's condominium complex, or were sold too remote in time from the sale of the subject. The Board notes that the board of review did not submit any comparable sales to show that the subject's sale price was below its fair cash value. Since there is evidence that the sale price of the subject was at its fair cash value, the Board finds that the subject is overvalued and a reduction is 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.

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Chairman



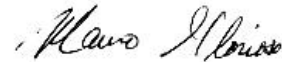
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DISSENTING: \_\_\_\_\_

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: November 20, 2015



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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.