



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

APPELLANT: Abhay Raj  
DOCKET NO.: 13-20273.001-R-1  
PARCEL NO.: 16-07-420-025-1035

The parties of record before the Property Tax Appeal Board are Abhay Raj, the appellant(s), 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 in this matter, 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:** \$817  
**IMPR.:** \$6,283  
**TOTAL:** \$7,100

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 2013 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 condominium unit within an 81-year old, 47-unit condominium building. The property is located in Oak Park Township, Cook County and is 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 evidence disclosing the subject property was purchased in September 2012 for a price of \$71,000. The appellant also submitted sales comparables to support the subject's sale at market. In addition, the appellant made a sales ratio argument.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,554. The subject's assessment reflects a market value of

\$135,540 using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted a memo disclosing the sale of two units within the subject's building for a total amount of \$213,000. A deduction of 2% for personal property applied for a total adjusted value of \$208,740. The percentage of ownership of the units sold was applied to the adjusted price to arrive at a total value for the building which is then multiplied by the subject's percentage of ownership to arrive at a value for the subject.

In rebuttal, the appellant submitted a letter arguing that the best evidence of market value is the sale of the subject as supported by the appellant's comparables.

### **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 best evidence of market value to be the sale of the subject in September 2012 for a price of \$71,000. The appellant provided evidence demonstrating the sale of the subject and the board of review did not refute the arm's length nature of the sale. Therefore, the Board finds the subject had a market value of \$71,000.

The Board gives no weight to the appellant's argument of a 22.8% sales ratio. The Board finds the appellant did not choose random properties to analyze sales information, but instead chose only six properties located within the subject's building. The Court has stated that when comparable properties are handpicked and not random, the study cannot be viewed as representative of the county's assessments as a whole. Peacock v. Illinois Property Tax Appeal Board, 339 Ill.App.3d 1060, 1069, 792 N.E.2d 367, 374 (4<sup>th</sup> Dist. 2003).

Since the market value of this parcel has been established, the Cook County Real Property Assessment Ordinance level of assessment for Class 2 property of 10% will apply 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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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: July 22, 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.