



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

APPELLANT: Terry M Baker TR  
DOCKET NO.: 13-20665.001-R-1  
PARCEL NO.: 16-31-224-032-0000

The parties of record before the Property Tax Appeal Board are Terry M Baker TR, the appellant(s), by attorney Nancy Piña-Campos, Attorney at Law in Cicero; 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:** \$ 2,500  
**IMPR.:** \$ 11,990  
**TOTAL:** \$ 14,490

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 (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 one-story dwelling of masonry construction with 1,000 square feet of living area. The dwelling is 47 years old. Features of the home include a full unfinished basement and a two-car garage. The property has a 3,125 square foot site, and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-03 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 sale and adjustment information on five comparable sales. These comparables sold between April 2012 and May 2013 for between \$65,000 and \$140,000, or \$66.60 to \$124.00 per square foot of living area. The Property Equalization Values chart contains the adjustment information, and states that the subject's "Market Value Request" is

\$78,170. This page also states that the report was generated under a copyright licensed to “ProTaxAppeal – Version 7.0.” The appellant requested that the subject’s assessment be reduced to 10.00% of the “Market Value Request.”

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,490. The subject's assessment reflects a market value of \$144,900, or \$144.90 per square foot of living area, including land, when applying the 2013 statutory level of assessment for class 2 property of 10.00% 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 equity comparables and four sale comparables. These comparables sold between May 2012 and August 2012 for between \$155,000 and \$205,000, or \$150.63 to \$164.32 per square foot of living area. The board of review’s evidence also states that the subject was purchased on July 2012 for \$60,000.

The board of review also submitted a supplemental brief arguing that the subject was not advertised for sale on the open market. In support of this argument, the board of review submitted the Real Property Transfer Tax Declaration, which states that the subject was not advertised for sale on the open market. This document further states that the subject will not be the buyer’s principal residence, and, therefore, the subject is not owner occupied.

The board of review also submitted a second supplemental brief arguing that the adjustments made by the appellant to the sale comparables are improper because they were not made by a licensed appraiser. In support of this argument, the board of review submitted an Order from the Illinois Department of Financial and Professional Regulation, Division of Professional Regulation under docket number 2011-9824, and entitled Department of Financial and Professional Regulation of the State of Illinois, Complainant, v. Rick Robin, Unlicensed, Respondent (the “Order”). The Order states that Mr. Robin operates a business called RMR Property Tax Solutions/Pro Tax Appeal, wherein he developed appraisals and conclusions of value for certain properties in Illinois without an appraiser’s license. The Order requires Mr. Robin to cease and desist from unlicensed appraisal practice and to pay a civil penalty of \$30,000. In this appeal, the board of review argues that the Property Equalization Values chart is not substantially different from the activity that Mr. Robin was ordered to cease and desist from engaging in as stated in the Order, and that, as such, the Board should give the adjustments found in the Property Equalization Values chart no weight.

In rebuttal, the appellant argued that the board of review’s comparables were not similar to the subject for various reasons. The appellant also submitted printouts from redfin.com for all four of the board of review’s sale comparables.

The appellant’s petition, evidence, and rebuttal were all submitted by Jerri K. Bush. On April 12, 2016, the Board received a Notice of Withdrawal from Ms. Bush, wherein she requested to be withdrawn as counsel of record for the appellant. The Board granted this request, and the appellant proceeded *pro se*. On the day of the hearing, but prior to commencement of the hearing, Nancy Piña-Campos filed a Legal Counsel Authorization, wherein the appellant authorized Ms. Piña-Campos to represent her in the instant matter. The Legal Counsel

Authorization included an Appearance. Therefore, the Board granted Ms. Piña-Campos's request, and she was entered as the attorney of record for the appellant in this matter.

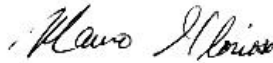
At hearing, counsel for the appellant reaffirmed the evidence previously submitted. The board of review also reaffirmed the evidence previously submitted, including both supplemental briefs, and argued that the adjustments found in the appellant's "Property Equalization Values" chart were likely generated by an automated system with no human analysis. In rebuttal, counsel, again, reaffirmed the evidence previously 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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant did not establish any foundation for the adjustments within the "Property Equalization Values" grid, and, therefore, the Board accords these adjustments no weight. Moreover, the Board is persuaded by the board of review's argument contained in the second supplemental brief that the "Property Equalization Values" grid submitted by the appellant is an estimate of market value prepared by someone not licensed to appraise property in Illinois. The Property Equalization Values chart clearly supplies a "Market Value Request" for the subject, and was clearly generated by ProTaxAppeal. This sort of evidence is identical to the evidence that ProTaxAppeal's owner, Mr. Robin, was forbidden from generating in the Order. For these reasons, the Board finds that the adjustments are an attempt to offer a market value for the subject, in violation of the Order. While the Board has no jurisdiction to enforce the Order, it is allowed to weigh the credibility of the evidence before it. In this case, the Board finds the Property Equalization Values grid is not credible because it was prepared by someone who is not a licensed appraiser, to wit, Mr. Robin. However, the Board will look to the raw sales data for these comparables. The Board finds the best evidence of market value for the subject to be appellant's comparables #1, #2, #3, #4, and #5, and board of review comparables #1 and #4. These comparables sold for prices ranging from \$66.60 to \$164.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$144.90 per square foot of living area which is within the range established by the best comparables 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.



Chairman



Member



Member



Acting 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: \_\_\_\_\_

April 21, 2017



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.