



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

APPELLANT: Dale Thake
DOCKET NO.: 13-27206.001-R-1
PARCEL NO.: 03-20-413-008-0000

The parties of record before the Property Tax Appeal Board are Dale Thake, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$ 3,458
IMPR.: \$16,804
TOTAL: \$20,262

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 is a 59 year-old, one-story dwelling of frame and masonry construction containing 1,047 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and a one and one-half-car garage. The property has a 7,280 square foot site and is located in Wheeling Township, Cook County. The subject is classified as a Class 2 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 a real estate contract disclosing the subject property was for sale in an all-cash transaction for a price of \$180,000 in an "as is" condition. The appellant also submitted a Bill of Sale of the personal property of the premises located at the common address of the subject. The appellant did not submit information in Section IV – Recent Sale Data of the Residential Appeal. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect

the purchase price when applying the 2013 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,262. The subject's assessment reflects a market value of \$202,620, or \$193.52 per square foot of living area, when applying the 2013 level of assessment of 10.00% for Class 2 property 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 suggested comparable sales that sold in 2013 and ranged from \$204.39 to \$272.61 per square foot of living area including land. The board of review also disclosed that the subject sold in May 2013 for the price of \$180,000.

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 failed to provide evidence demonstrating a sale that had the elements of an arm's-length transaction. The appellant did not submit any information in Section IV - Recent Sale Data of the appeal, such as whether: the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with a sign in the yard or with the Multiple Listing Service, a newspaper or on the Internet. The only evidence the appellant submitted was a copy of the sales contract and the Bill of Sale. Neither document established whether the transaction had the elements of an arm's-length sale. Indeed, the appellant did not even submit evidence of if or when the sale occurred. The contract was for purchase of the subject in an "as is" condition in an all-cash deal without contingencies. The Bill of Sale pertained only to the personal property of the premises. The Board finds the appellant did not present any evidence to establish the arm's-length nature of the transaction or that the purchase price was reflective of market value.

The Board finds the best evidence of market value in the record to be sales comparables #1, #2, #3 and #4 submitted by the board of review. These comparables were similar to the subject in location, style, construction, features, age, living area and land area. These properties also sold proximately in time to the assessment date at issue. The comparables sold for prices ranging from \$204.39 to \$272.61 per square foot of living area, including land. The subject's assessment reflects a market value of \$193.52 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. The Board gave little weight to the subject's sale due to the fact the sale did not have the elements of an arm's-length transaction.

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



Acting 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: November 23, 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.