



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

APPELLANT: Mark Panek FPNBUT846
DOCKET NO.: 13-28383.001-R-1
PARCEL NO.: 15-10-327-031-0000

The parties of record before the Property Tax Appeal Board are Mark Panek FPNBUT846, 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: \$ 2,235
IMPR.: \$ 13,417
TOTAL: \$ 15,652

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 two-story dwelling of masonry construction with 2,678 square feet of living area. The dwelling is 48 years old. Features of the home include a full unfinished basement. The property has a 5,960 square foot site, and is located in Maywood, Proviso Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sale and adjustment information on four comparable sales. These comparables sold between September 2012 and February 2013 for between \$30,000 and \$40,500, or \$10.41 to \$16.93 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,652. The subject's assessment reflects a market value of \$156,520, or \$58.45 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 July 2011 and August 2012 for between \$173,000 and \$220,000, or \$67.91 to \$78.46 per square foot of living area. The board of review also submitted printouts from the MLS for all four of the appellant's sale comparables. The MLS printouts show that all four of the appellant's sale comparables were sold pursuant to a foreclosure.

The appellant's petition and evidence were 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 him 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 reaffirmed the evidence previously submitted.

The board of review also requested that the Board take judicial notice of the Board's decision in docket number 13-30716.001-R-1. The Board accepted this prior Board decision into evidence, without objection from the appellant, and marked it as "Board of Review Hearing Exhibit 1." 86 Ill.Admin.Code §1910.90(i). The board of review argued that the facts in docket number 13-30716.001-R-1 are substantially similar to the facts in the instant appeal. In particular, the board of review argued that, in that appeal, the appellant submitted adjustment information similar to the adjustment information submitted by the appellant in the instant appeal. At the hearing for docket number 13-30716.001-R-1, the appellant called Mr. Rick Robin as a witness. Mr. Robin testified that "he enters the property identification number into the system and the computer generates the information," and that "everything is done by automation." Mr. Robin further testified that "he developed the automated system and software." In its decision, the Board found that the appellant's comparables should be given no weight because, *inter alia*, Mr. Robin "created the database system that makes the adjustments to the comparables, [and he] is not an appraiser or an expert in real estate valuation, but merely an engineer who created a computer system." Based on the similarity of the evidence submitted in docket number 13-30716.011-R-1 as compared to the evidence submitted in the instant appeal, the board of review argued that the appellant's comparables should be given no weight in the Board's analysis in this appeal, because the adjustments were automated and/or done by Mr. Robin, who is merely an engineer and not an appraiser or expert in real estate valuation.

In rebuttal, counsel argued that the information regarding the appellant's sale comparables is all a matter of public record and verifiable. Therefore, counsel argued, the fact that the information was authored without human interaction is irrelevant. Upon questioning from the ALJ, counsel acknowledged that the adjustments made to the appellant's sale comparables are not a matter of public record and are not verifiable. However, counsel reiterated her prior argument that whether the adjustments were made via automation or human interaction is an irrelevant factor. Counsel also argued that the board of review's sale comparables were not similar to the subject for various reasons.

Counsel also argued, for the first time in this appeal, that the subject was purchased on January 1, 2013, and that this sale should be given primary consideration by the Board in its analysis. Upon a review of the file, the Board's Administrative Law Judge ("ALJ") was unable to locate any evidence that the subject was sold at any point in time. The ALJ asked counsel if any evidence was submitted in support of the sale. Counsel responded that the sale information was found on the appellant's chart detailing the property characteristics of the subject and the appellant's sale comparables on the row titled "Lien Date | Sale Date." The ALJ noted that the row in the chart that counsel referred to states "Lien Date | Sale Date," and that the date counsel was referring to appears to be the lien date, and not a sale date. At this time, counsel acknowledged that this date was, in fact, the lien date, and not a sale date.

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. For this reason, the Board finds the facts and circumstances in docket number 13-30716.001-R-1 are distinguishable from this appeal. In that appeal, the appellant offered testimony from Mr. Robin in support of the adjustments. Even so, the Board found Mr. Robin's testimony unpersuasive. In this appeal, no evidence or testimony was submitted in support of the adjustments found in the "Property Equalization Values" grid. Without a proper foundation for these adjustments, the Board finds them to be unsupported and hearsay statements; and, as such, these adjustments will be given no weight in the Board's analysis. However, the Board will look to the raw sales data for these comparables.

The board of review submitted MLS printouts for the appellant's sale comparables, and argued at hearing that the Board should not consider these sale comparables because, as detailed on the MLS printouts, they were all sold pursuant to a foreclosure. The Board finds this argument is without merit. Section 1-23 of the Property Tax Code states, in its entirety, "Compulsory sale. 'Compulsory sale' means (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. Section 16-183 of the Property Tax Code states, in its entirety, “Compulsory sales. 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.” 35 ILCS 200/16-183. Under these two statutory provisions, the Board must consider foreclosure sales of comparable properties submitted by the appellant. Thus, the board of review’s argument made at hearing is without merit.

The Board finds the best evidence of market value to be appellant's comparables #1, #2, #3, and #4, and board of review comparables #2 and #3. These comparables sold for prices ranging from \$10.41 to \$76.68 per square foot of living area, including land. The subject's assessment reflects a market value of \$58.45 per square foot of living area, including land, 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.