



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

APPELLANT: M. Caruso
DOCKET NO.: 13-28467.001-R-1
PARCEL NO.: 26-06-218-016-0000

The parties of record before the Property Tax Appeal Board are M. Caruso, the appellant(s), by attorney Nancy Pina-Campos, Attorney at Law in Broadview; 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: \$1,750
IMPR.: \$14,986
TOTAL: \$16,736

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 3,500 square foot parcel of land improved with two 124-year old, two-story, frame, multi-family buildings. Improvement #1 contains 2,472 square feet of building area while improvement #2 contains 1,592 square feet of building area. The property is located in Hyde Park Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument the appellant submitted a copy of the multiple-listing database printout (MLS) and the settlement statement disclosing that the property was purchased in September 2012 for a sale price of \$26,000 or \$6.40 per square foot of the total building area for both improvements. The appellant requested an assessment of 10% of the sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,736. The subject's assessment reflects a market value of \$167,360 or \$41.18 per square foot of the total building area using the Cook County Ordinance Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment the board of review submitted a brief asserting that the subject's compulsory sale was not at market value. To support this the board of review submitted a copy of the recorder of deed printout disclosing a lis pendens. The board also submitted evidence on eight sale comparables. These properties sold from June 2012 to November 2013 for prices ranging from \$46.30 to \$84.05 per square foot of building area.

In written rebuttal, the appellant submitted a brief asserting that the board of review's evidence was insufficient.

At hearing, the appellant's attorney called Mr. Rick Robin as a witness. Mr. Robin testified that he has an engineering degree and license. He testified that he is a general contractor.

On voir dire by the board of review, Mr. Robin testified that his highest level of education was a bachelor's of science in electrical engineering. He testified he is not a licensed appraiser and has never been one. He acknowledged that he is the sole owner of Pro Tax Appeal LLC which is incorporated in the State of Illinois. Mr. Robin testified that he retains attorneys on an as needed basis as independent contractors and are paid a monthly flat fee.

On voir dire by the board of review, Mr. Robin testified that his highest level of education was a bachelor's of science in electrical engineering. He testified he is not a licensed appraiser and has never been one. He acknowledged that he is the sole owner of Pro Tax Appeal LLC which is incorporated in the State of Illinois. Mr. Robin testified that he retains attorneys on an as needed basis as independent contractors and are paid a monthly flat fee.

Mr. Robin refused to answer if the Pro Tax Appeal receives a contingency fee if the appellant receives a favorable decision by the board of review or the Property Tax Appeal Board. He denied that the attorneys receive a contingency fee. Mr. Robin testified that the client signs the engagement letter allowing Pro Tax Appeal to represent the taxpayer. He testified that Pro Tax Appeal gathers the information in the grid submitted by the appellant. Mr. Robin testified that it is an automated system that generates the information. He testified that he enters the property identification number into the system and the computer generates the information. He testified he developed the automated system and software. Mr. Robin testified that the computer system determines the basis of the appeal. He testified that everything is done by automation.

The board of review subsequently asked further foundational questions. Mr. Robin acknowledged that the data sources for the comparables grid are listed at the bottom of the grid page and are the assessor, MLS, Realist, Marshall & Swift, and IRPAM. He testified that the sales information is combined from a number of sources and that one of the sources is the MLS (multiple listing service database). He testified that he is an authorized MLS user as a personal assistant through Three Rivers Realtor Association. Mr. Robin refused to answer what realtor he was authorized through.

Mr. Isreal Smith of the board of review than asked that the record reflect that the witness made a profane hand gesture to him while the administrative law judge was looking down at her notes.

In regards to the appellant's appeal, the appellant's attorney rested on the evidence previously submitted.

The board of review's representative, Isreal Smith, testified that the comparables submitted support the subject's assessment. Mr. Smith also testified that the subject's sale is a foreclosure sale and the comparables do not support that sale as being at market.

In rebuttal, the appellant's attorney argued that the appellant's appeal is based on the sale of the subject, is a valid sale when arm's length, and that the board of review's sales are not relevant.

Conclusion of Law

The appellants 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).

In addressing the appellants' market value argument, the Board finds that the sale of the subject in September 2012 was a "compulsory sale." 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. 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.

Board of Educ. of Meridian Community Unit School Dist. No. 223 v. Illinois Property Tax Appeal Board, 961 N.E.2d 794, 802, 356 Ill.Dec. 405, 413 (2d Dist. 2011) (citing Chrysler Corp. v. Illinois Property Tax Appeal Board, 69 Ill.App.3d 207, 211, 387 N.E.2d 351 (2d Dist. 1979)).

However, the Illinois General Assembly recently provided very clear guidance for the Board with regards to compulsory sales. Section 16-183 of the Illinois Property Tax Code states as follows:

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. Therefore, the Board is statutorily required to consider compulsory sales of comparable properties. However, the Board finds that the mere assertion by the board of review that the subject's sale was not at market solely because it is a compulsory sale is accorded no weight without evidence supporting that assertion.

In the instant case, the Board finds that the board of review presented eight sale comparables while the appellant did not submit any. The comparables sold from June 2012 to November 2013 for prices ranging from \$46.30 to \$84.05 per square foot of building area. In comparison, the subject sold in September 2012 for \$6.40 per square foot of building area which is below the range of the established market. Therefore, the Board finds the subject's sale not reflective of the market. In contrast, the subject's assessment reflects a market value of \$41.18 per square foot of building area which is slightly below the range of the established market, but higher than the sale price. Therefore, the Board finds the appellant did not meet its burden and a reduction in the 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



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: February 24, 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.