



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

APPELLANT: Gavin Marks  
DOCKET NO.: 13-29292.001-R-1  
PARCEL NO.: 10-08-100-072-0000

The parties of record before the Property Tax Appeal Board are Gavin Marks, the appellant(s), 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:** \$ 12,916  
**IMPR.:** \$ 112,114  
**TOTAL:** \$ 125,030

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 frame and masonry construction with 5,061 square feet of living area. The dwelling is 53 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 28,704 square foot site, and is located in Glenview, Niles Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on September 27, 2012 for a price of \$800,000. The residential real estate contract submitted by the appellant

states that the seller was the Ellen M. Marks Trust, and that the purchasers were Gavin Marks and Rachelle Marks. Section IV – Recent Sale Data of the Board’s residential appeal form was mostly left blank, including the questions asking, “Is the sale of this residence a transfer between family or related corporations?” Based on this evidence, the appellant requested a reduction in the subject's assessment to 10.00% of the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,030. The subject's assessment reflects a market value of \$1,250,300, or \$247.05 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 three equity comparables and three sale comparables. The board of review’s evidence also states that the subject was purchased in September 2012 for \$800,000.

### **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 that the sale of the subject in September 2012 was not an arm’s-length transaction. The appellant provided no evidence to show that the sale of the subject was an arm’s-length transaction, and did not answer the questions in Section IV – Recent Sale Data of the Board’s residential appeal form which would allow the Board to determine whether the sale was an arm’s-length transaction. Additionally, the settlement statement submitted by the appellant states that no broker’s commissions were paid, indicating that no brokers were involved in the sale of the subject. In addition, no evidence was submitted to show that the subject was advertised for sale on the open market. Moreover, the trust-seller and both purchasers share a common surname, indicating that these parties may be related. Based on this record, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the sale of the subject in September 2012 was an arm’s-length transaction, and, therefore, this sale is given no weight in the Board’s analysis. Since there is no other evidence in the record to consider, the Board finds that a reduction is not 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.



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.