



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

APPELLANT: Scott Ramsdorf
DOCKET NO.: 13-30721.001-R-1
PARCEL NO.: 33-31-109-006-0000

The parties of record before the Property Tax Appeal Board are Scott Ramsdorf, 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: \$ 2,062
IMPR.: \$ 5,147
TOTAL: \$ 7,209

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 frame construction with 1,073 square feet of living area. The dwelling is 39 years old. Features of the home include a crawl, central air conditioning, and a one and one-half-car garage. The property has a 8,250 square foot site, and is located in Sauk Village, Bloom Township, Cook County. The subject is classified as a class 2-03 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 evidence disclosing the subject property was purchased on April 25, 2013 for a price of \$30,000, or \$27.96 per square foot of living area, including land. In Section IV - Recent Sale Data of the Board's residential appeal form, the appellant stated that the subject

was sold pursuant to a foreclosure, and that it was advertised for sale on the open market for 28 days. The printout from the MLS submitted by the appellant states that sale of the subject was a "Pre-Foreclosure" and that the listing market time was 28 days. 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 \$7,209. The subject's assessment reflects a market value of \$72,090, or \$67.19 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 four equity comparables and four sale comparables. These comparables sold between September 2010 and December 2011 for between \$75,000 and \$580,001, or \$62.73 to \$547.17 per square foot of living area.

In rebuttal, the appellant reaffirmed the evidence previously submitted, and argued that the board of review's comparables are not similar to the subject for various reasons.

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 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 also reaffirmed the evidence previously submitted, and also argued that the appellant's evidence states that the sale of the subject was a foreclosure.

In rebuttal, counsel for the appellant argued that the board of review's sale comparables are not similar to the subject for various reasons, and that a recent sale is the best evidence of fair market value. Counsel also argued that the board of review's submission of sale comparables violates due process. Upon questioning from the Board's Administrative Law Judge ("ALJ"), counsel articulated that the board of review's submission of sale comparables violates due process because the appellant's argument in support of a reduction in the subject's assessment was based on a recent sale of the subject. Finding that this answer was unresponsive, the ALJ, again, queried counsel as to how the board of review's submission of sale comparables violate due process. Counsel responded that, after the board of review submitted comparable sales, the appellant was precluded from submitted evidence in response thereto. The ALJ stated that the Board received rebuttal evidence from the appellant after the board of review's submission of sale comparables, and noted that the appellant had, in fact, responded to the board of review's sale comparables in the rebuttal submission. Therefore, the ALJ asked, for a third time, how due process was violated in this administrative proceeding. At this point, counsel repeated her argument that a recent sale is more probative of fair market value than sale comparables. The

ALJ then stated that such an argument has no bearing on due process, and counsel concurred by nodding her head.

The appellant then testified that he was familiar with the area around the subject, and that the board of review's comparables sales were all in a different subdivision than the subject which had been constructed within the past ten years. In response, the board of review testified that the sale comparables submitted by the board of review ranged in age from 40 years old to 53 years old.

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 April 2013 for \$30,000 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. The Board finds that the sale of the subject in April 2013 is a compulsory sale, in the form of a foreclosure, based on the printout from the MLS submitted by the appellant.

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.

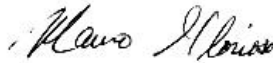
Bd. of Educ. of Meridian Cmty. Unit Sch. Dist. No. 223 v. Ill. Prop. Tax Appeal Bd., 2013 IL App (2d) 100068, ¶ 36 (citing Chrysler Corp. v. Ill. Prop. Tax Appeal Bd., 69 Ill.App.3d 207, 211 (2d Dist. 1979)).

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 the compulsory sales of comparable properties submitted by the parties to revise and/or correct the subject's assessment. In this appeal, the board of review submitted information on four comparable sales. The Board finds board of review comparables #1, #2, and #3 to be most similar to the subject. These comparables sold for prices ranging from \$71.23 to \$547.17 per square foot of living area, including land. The subject's sale price reflects a market value of \$27.96 per square foot of living area, including land, which is well below the range established by the best comparables in this record. Additionally, the subject was advertised on the open market for less than one month. As such, the Board finds that the subject was not exposed to the market for an adequate period of time; and, therefore, the sale of the subject was given diminished weight in the Board's analysis. Moreover, the subject's current assessment reflects a market value of \$67.19 per square foot of living area, including land, which is slightly below this range. Therefore, the Board finds that the sale of the subject in April 2013 for \$30,000 was below the subject's fair cash value. Since there is no evidence that the sale price of the subject was at its fair cash value, the Board finds that the subject is not overvalued and 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



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.