



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

APPELLANT: Vida Ataa
DOCKET NO.: 13-32125.001-R-1
PARCEL NO.: 31-15-103-010-0000

The parties of record before the Property Tax Appeal Board are Ataa Vida, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$ 4,353
IMPR.: \$ 16,616
TOTAL: \$ 20,969

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 two-story dwelling with 3,301 square feet of living area of frame and masonry construction. The dwelling was constructed in 2003. Features of the home include a full basement, central air conditioning, a fireplace

and a three-car garage. The property has an 11,608 square foot site and is located in Rich Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on the sale of the subject. The appellant's pleadings indicate that the subject was purchased on October 29, 2012, in a foreclosure sale, for a price of \$105,000. The appellant submitted a copy of a Multiple Listing Service printout that states the subject is an REO property that needs repairs. The appellant also submitted evidence that the subject was vacant and uninhabitable. In support of this assertion, the appellant submitted numerous photos of the interior of the subject and a proposal for repair that listed numerous repairs. In addition, the appellant submitted two documents from the Village of Matteson. The first document is a conditional occupancy permit that states certain repairs, including mold remediation, must be completed in 30 days. The permit states, in part, "Total rehab permit required, no walls, no flooring, no ceiling, no water, no kitchen, no electrical, no plumbing." The appellant also submitted a Village of Matteson occupancy permit that was issued on December 10, 2013.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,398. The subject's assessment reflects a market value of \$302,167 or \$91.54 per square foot of living area, including land, when applying the 2013 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.06% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. The board also submitted a supplemental brief that argues the subject's sale is a compulsory sale, and as such, was not sold in the due course of business and trade, not under duress, between a willing buyer and willing seller. 35 ILCS 200/1-50.

In written rebuttal, the appellant stated that the board of review did not respond to the appellant's vacancy argument. The appellant also restated his original argument and provided a more specific explanation regarding the reason for the subject's vacancy.

Conclusion of Law

As to the appellant's recent purchase argument, 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 October 2012 for \$105,000 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 October 2012 is a compulsory sale, in the form of a foreclosure, based on the appellant's own admission in Section IV - Recent Sale Data in the Board's appeal form, and also based on the Supplemental Brief and supporting evidence submitted by the board of review.

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., 2011 IL App (2d) 100068, ¶ 36 (citing Chrysler Corp. v. Ill. Prop. Tax Appeal Bd., 69 Ill.App.3d 207, 211 (2d Dist. 1979)).

However, when there is a recent sale of the subject, and that sale is a foreclosure, the Board may consider evidence which would show whether the sale price was representative of the subject's fair cash value. See 35 ILCS 200/16-183 ("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."). Such evidence can include the descriptive and sales information for recently sold properties that are similar to the subject. See id. In this case, the board of review's three sale comparables indicate that the subject's purchase price was below its fair market value. Since there is no evidence that the sale price of the subject was at its fair cash value, the Board finds that a reduction on this bases is not warranted.

As to the appellant's vacancy relief argument, the appellant contends that the subject property is entitled to vacancy relief as it was vacant and uninhabitable until December 10, 2013. Section 9-180 of the Property Tax Code provides in part:

"When... any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use." (35 ILCS 200/9-180).

In the case of Long Grove Manor v. Property Tax Appeal Board, 301 Ill.App.3d 654 the court held that an assessor may value any partially completed improvement to the extent that it adds value to the property. This case was analyzed in Brazas v. Property Tax Appeal Board, 309 Ill.App.3d 520, wherein the court allowed an assessor to value any partially completed improvement to the extent it adds value to the property regardless of whether the improvement is substantially complete.

Based on the evidence in the record, the Board finds the appellant's contention that the subject is entitled to an occupancy factor is persuasive as the appellant's affidavits and photos indicate that the subject was uninhabitable or otherwise unfit for occupancy or for customary use from January 1, 2013 to December 10, 2013, and a reduction in the subject's assessment to the appellant's requested assessment is 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.

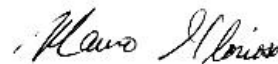
Chairman



Member



Member



Member



Acting Member

DISSENTING: _____

C E R T I F I C A T I O N

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: September 18, 2015



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.