



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

APPELLANT: Tirell, LLC
DOCKET NO.: 13-32127.001-R-1
PARCEL NO.: 31-20-205-008-0000

The parties of record before the Property Tax Appeal Board are Tirell, LLC, the appellant(s), by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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: \$2,262
IMPR.: \$6,561
TOTAL: \$8,823

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 is a 49 year-old, one-story dwelling of frame construction containing 1,035 square feet of living area. Features of the home include a full finished basement. The property has a 7,540 square foot site and is located in Rich Township, Cook County. The subject is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, he appellant submitted the Multiple Listing Service (hereinafter, "MLS") information sheet disclosing the sale of the subject and conveyance of title by a Warrant Deed to the appellant from Melvin Petties (hereinafter, "Petties") on June 11, 2013 for the price of \$93,000. The MLS sheet also disclosed that the subject property was sold conveyed to Petties from US Bank on January 9, 2013 for the price of \$20,068. The appellant also submitted information in Section IV–Recent Sale Data of

the Residential Appeal that the subject was not sold as a transfer between related parties, was advertised and sold through a realtor, and was sold in settlement of a contract for deed. The appellant submitted the settlement statement, the Real Property Transfer Tax Declaration and the Real Estate Contract for a property with a common street address and Property Index Number different than the subject. These documents disclose that other property sold for \$67,500. Based on this evidence, the appellant requested a total assessment reduction to \$6,750.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,823. The subject's assessment reflects a market value of \$88,230, or \$85.25 per square foot of living area, when applying the 2013 level of assessment of 10.00% for Class 2 property 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 suggested comparable sales. The board of review also submitted a brief arguing the sale from Petties to the appellant was not for fair cash value and was, therefore, compulsory. Appended to the brief was a print-out from the Cook County Recorder of Deeds website, commonly known as a "deed trail." It disclosed the same sales and title history as the MLS information sheet submitted by the appellant. The board of review argued that because US Bank conveyed title to Petties in January 2013 for \$20,068, the conveyance from Petties to the appellant in June 2013 for \$93,000 was compulsory.

In rebuttal, the appellant argued that the comparables submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject in various key property characteristics. The appellant reaffirmed the request for an assessment reduction.

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 appellant apparently erred in submitting a settlement statement, real estate contract and Declaration for a property other than the subject. Those documents disclosed that different property sold for \$67,500. However, the appellant's MLS information sheet disclosed the subject sold for \$93,000, a sale price higher than the market value reflected in the 2013 tax lien assessment of \$8,823.

The Board need not address the board of review's argument that the subject was not sold at arm's-length. It is enough for the Board to dispose of the issues in the appeal by finding that the appellant failed to prove by a preponderance of the evidence that an assessment reduction is 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.