



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

APPELLANT: Gary Carlson
DOCKET NO.: 13-32143.001-R-1
PARCEL NO.: 13-14-110-029-0000

The parties of record before the Property Tax Appeal Board are Gary Carlson, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$3,750
IMPR.: \$18,017
TOTAL: \$21,767

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 104 year-old, one and one-half-story dwelling of frame construction containing 1,267 square feet of living area. Features of the home include a full unfinished basement and a two-car garage. The property has a 3,125 square foot site and is located in Jefferson 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, the appellant submitted a Chicago Title and Trust Escrow Trust Disbursement Statement disclosing the subject property was purchased by Zion Investments, Limited (hereinafter, "Zion") on November 3, 2011 for a price of \$90,000. The appellant also submitted two pages of the Real Estate Contract that disclosed that the seller agreed to pay a broker's commission of 3.00% but did not disclose the name of the purchaser; the Warranty Deed disclosing the subject was sold to Zion; the

Multiple Listing Service (hereinafter, "MLS") listing information sheet disclosing the subject was purchased by Zion; and information in Section IV–Recent Sale Data of the Residential Appeal that the subject was not sold as a transfer between related parties and was sold by the owner. The appellant also submitted three sales comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when applying the 2013 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,767. The subject's assessment reflects a market value of \$217,670, or \$171.80 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 and on the September 2013 sale of the subject for \$87,500. The board of review also submitted a brief arguing the appellant failed to submit evidence that the subject's sale was not an arm's-length transaction because it was not exposed to the market. The board of review appended a copy of the Real Property Transfer Tax Declaration disclosing the subject was not advertised for sale and was purchased by Zion.

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 argued that both the seller and purchaser were willing parties to the sale. 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 appeal is brought by Gary Carlson. The record as established by evidence from both the appellant and the board of review disclosed the buyer was Zion. The record is devoid of any evidence that Gary Carlson and Zion are one and the same person, or that Gary Carlson owns an interest in or is a member of Zion. The Board notes that the Real Estate Contract submitted by the appellant is not complete, but that it in any event does not disclose the name of the appellant or the purchaser. The Board finds there is no evidence of record of a recent sale of the subject to the appellant. Therefore, the Board need not address the issue raised by the board of review that the subject was not sold in an arm's-length transaction.

However, the parties submitted sales comparables. The Board finds the best evidence of market value to be the appellant's comparable sales #1, #2, and #3, and the board of review comparable sales #2 and #4. These comparables sold for prices ranging from \$27.23 to \$334.97 per square foot of living area, including land. The subject's assessment reflects a market value of \$171.80 per square foot of living area including land, which is within the range established by the best

comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's 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.