



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

APPELLANT: Alonzo Abrun Jr
DOCKET NO.: 13-35852.001-R-1
PARCEL NO.: 29-18-118-033-0000

The parties of record before the Property Tax Appeal Board are Alonzo Abrun Jr, the appellant, by Christopher G. Walsh, Jr., Attorney at Law 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: \$1,206
IMPR.: \$4,203
TOTAL: \$5,409

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 multi-level dwelling of frame and masonry construction with 856 square feet of living area. The dwelling is 40 years old and features a partial basement that is finished. The property has a 5,360 square foot site and is located in Harvey, Thornton Township, Cook County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2012 tax year should be carried forward to the 2013 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant's submission also disclosed that the subject property was purchased in September 2011 for a price of \$11,500. The appellant argued that the subject's sale was an arm's-length transaction. In support, the appellant submitted an affidavit and a copy of the Real Property

Transfer Tax Declaration regarding the subject's sale. The appellant's submission failed to disclose whether the subject property is an owner-occupied residence or not.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,409. The subject's assessment reflects a market value of \$54,090 or \$63.19 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

As to the appellant's request to have the Property Tax Appeal Board's 2012 decision be carried forward to the 2013 tax year pursuant to section 16-185 of the Property Tax Code, the board of review argued that the subject property is not entitled to receive a "Rollover" for 2013 because the subject is not an owner occupied residential property.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing four comparable sales, two of which were located in the same neighborhood cade as the subject property. The comparables were multi-level dwellings of masonry or frame and masonry construction containing from 889 to 1,202 square feet of living area. The comparables ranged in age from 35 to 49 years old. The comparables had other features with varying degrees of similarity to the subject. The comparables had sale dates ranging from April 2010 to December 2012 for prices ranging from \$77,500 to \$250,000 or from \$66.01 to \$207.99 per square foot of living area, including land.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2012 tax year should be carried forward to the 2013 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should not be carried forward to the subsequent year.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a **residence occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2012 assessment. The board of review argued that the subject property is not owner-occupied, which was not refuted by the appellant. In addition, the appellant's address on the appeal form is not the same address as that of the subject property. Therefore, the Property Tax Appeal Board finds that the subject is not owner-occupied and a reduction in the subject's assessment is not warranted because the subject of the appeal is not entitled to the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The Board finds the best evidence of market value to be the board of review's comparable sales #2 and #3. These comparables were similar to the subject in style, size, age and features. These comparables also sold more proximate in time to the January 1, 2013 assessment date at issue than did the subject property. The best comparables sold in December 2012 for \$150,351 and \$160,465 or \$169.12 and \$180.10 per square foot of living area, land included. The subject's assessment reflects a market value of \$54,090 or \$63.19 per square foot of living area, including land, which is supported by the market values of the best comparable sales in the record. The Board gave less weight to the board of review's remaining comparable sales due to their sale dates occurring greater than 19 months prior to the assessment date at issue. The Board gave little weight to the subject's September 2011 purchase due to its sale occurring greater than 15 months prior to the January 1, 2013 assessment date at issue. Furthermore, the appellant failed to fully complete Section IV - Recent Sale Data of the appeal, which would have disclosed the length of time the subject was marketed. The appellant submitted an affidavit and a copy of the Real Property Tax Declaration regarding the subject's sale, however, these documents do not reveal the length of market exposure, which is an important element of determining whether an arm's-length sale transaction occurred. The Property Tax Appeal Board's appeal form requires Section IV be completed when arguing overvaluation based on a recent sale. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified on the grounds of overvaluation.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



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: February 13, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Alonzo Abrun Jr, by attorney:
Christopher G. Walsh, Jr.
Attorney at Law
111 West Washington Street
Suite 1150
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602