



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

APPELLANT: Ashourina Hartoun  
DOCKET NO.: 14-23193.001-R-1  
PARCEL NO.: 16-08-102-022-1021

The parties of record before the Property Tax Appeal Board are Ashourina Hartoun, 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:** \$511  
**IMPR.:** \$6,826  
**TOTAL:** \$7,337

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 2014 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 residential condominium unit contained in a 90 year-old, 51-unit, three-story residential condominium building of masonry construction. The property has a 25,673 square foot site and is located in Oak Park Township, Cook County. The subject is classified as a Class 2-99 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 Sale and Purchase Agreement (hereinafter, "Agreement") disclosing that the prospective buyer identified in the Agreement as Ashourina Hartoun, the appellant herein, offered to purchase the subject for the price of \$45,000. The Agreement is initially by the appellant only. The Agreement provides that the offer was to buy the subject in an "as is" condition for cash only. Instructions to Closing Agent regarding brokerage commissions are

appended to the Agreement, but are not fully executed by all parties. The appellant also submitted a Multiple Listing Service (hereinafter, "MLS") information sheet disclosing that the listing status was pending. The appellant also submitted information in Section IV–Recent Sale Data of the Residential Appeal that the subject was not a transfer between related parties, was advertised and sold by a realtor, and was sold in settlement of a foreclosure for the price of \$45,000. Based on this evidence, the appellant requested a reduction to \$4,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,337. The subject's assessment reflects a market value of \$73,370 when applying the 2014 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 a condominium analysis with information on suggested comparable sales for four units in the building. Three of these sold from 2009 through 2010; one of them sold in 2012. The four comparables sold for a total of \$560,750. The analysis included a list of all the units in the condominium building with their corresponding percentages of common elements ownership. The list disclosed the subject consisted of 1.771%. The 2012 sale consisted of 1.771%. The board of review applied a 15.00% market value reduction for personal property to arrive at an adjusted market value of \$476,638 of the four units sold. The board of review disclosed the units sold consisted of 8.499% of all units in the building. The result was a full value of the property at \$5,608,165. Since the subject was 1.771% of all the units, the board of review suggested the market value of the subject to be \$99,321.

In rebuttal, the appellant reiterated the argument that the sale was at arm's-length. 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

In addressing the appellant's market value argument, the Board finds that the appellant failed to submit sufficient evidence in support of the contention of a sale of the subject in March 2014 for \$45,000. The Agreement was not fully executed and the MLS listed disclosed that the listing was still pending. At most, the evidence disclosed an offer to purchase the subject. Since there is no supporting evidence of a sale at its fair cash value, the Board finds that the subject is not overvalued and holds that 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



Acting 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: June 23, 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.