



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

APPELLANT: Dzifa Biga  
DOCKET NO.: 14-28912.001-R-1  
PARCEL NO.: 29-03-403-026-0000

The parties of record before the Property Tax Appeal Board are Dzifa Biga, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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:** \$1,625  
**IMPR.:** \$9,787  
**TOTAL:** \$11,412

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 consists of a multi-level dwelling of frame and masonry construction with 1,463 square feet of living area. The dwelling is approximately 16 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace and a 1½-car garage. The property has a 5,000 square foot site and is located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-34 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 evidence disclosing the subject property was purchased for a price of \$40,000. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the sale occurred on October 10, 2012 along with the parties to the transaction not being related, the property was sold using a realtor, the property had been advertised on the open market through Multiple

Listing Service and it had been on the market for 160 days. The appellant also submitted documentation including the settlement statement that reflected a date of February 27, 2013. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,412. The subject's assessment reflects a market value of \$114,120 or \$78.00 per square foot of living area, land included, when using the level of assessment for class 2 property of 10% 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 comparable sales of multi-level dwellings in close proximity to the subject. These comparables ranged in age from 15 to 29 years old and ranged in size from 1,420 to 1,465 square feet of living area. All of the comparables had finished basements and 2-car garages. Three had central air conditioning. Three of the sites contained 5,000 square feet of land area and one was 6,794 square feet of land area. These sales occurred from December 2012 through May 2013 for prices ranging from \$109,900 to \$208,681 or from \$75.02 to \$144.12 per square foot of living area.

### **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 provided documentary evidence that the subject property sold in February 2013 for a price of \$40,000 or \$27.34 per square foot of living area including land. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market through Multiple Listing Service and it had been on the market for 160 days. In further support of the transaction the appellant submitted a copy of the settlement statement. The board of review submitted four comparable sales of dwellings proximate in location to the subject and similar to the subject in site size, style, construction, age, size and features. These comparables sold from December 2012 through May 2013 for prices ranging from \$109,900 to \$208,681 or from \$75.02 to \$144.12 per square foot of living area, including land. Although the sale of the subject has the characteristics of an arm's length transaction, the disparity between the sale price of the subject and the sale prices of these most similar comparables calls into question whether the purchase price is reflective of fair cash value. Based on this record, the Board finds the sale price of the subject does not accurately reflect the true market value of the subject. The Board further finds the appellant did not prove by a preponderance of the evidence that the assessed value of the subject is not reflective of the market value and therefore no reduction in the subject's 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



Acting 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: \_\_\_\_\_

May 19, 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.