



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

APPELLANT: Anita Gonder  
DOCKET NO.: 14-29018.001-R-1  
PARCEL NO.: 13-32-205-027-0000

The parties of record before the Property Tax Appeal Board are Anita Gonder, the appellant(s); 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:** \$ 3,100  
**IMPR.:** \$27,833  
**TOTAL:** \$30,933

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 two improvements on one parcel of land. Improvement #1 is a two-story dwelling of masonry construction with 1,836 square feet of living area. The dwelling is 88 years old. Improvement #2 is a two-story, masonry dwelling with 1,025 square feet of living area. The property has a 3,100 square foot site and is located in Jefferson Township, Cook County. Both improvements are classified as Class 2 property under the Cook County Real Property Classification Ordinance.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellant submitted the appeal form disclosing the subject property was purchased pursuant to a foreclosure on June 4, 2013 for a price of \$100,000, or 34.95 per square foot, including land, from a bank. The parties to the transaction were unrelated. No evidence was submitted in support of this sale.

In support of the equity argument, the appellant submitted information on four equity comparables for Improvement #1. The appellant failed to submit any comparables for Improvement #2. The appellant also enclosed a non-detailed listing of other properties located in the subject's neighborhood to demonstrate inconsistencies in the assessed values.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$30,933 was disclosed. The improvement assessment for Improvement #1 was \$16,724, or \$9.11 per square foot. In support of the subject's assessment for Improvement #1, the board of review submitted descriptive and assessment information for three properties suggested as comparable to the subject. These comparables also included sale data.

The improvement assessment for Improvement #2 was \$11,109, or \$10.84 per square foot. In support of the subject's assessment for Improvement #2, the board of review submitted descriptive and assessment information for an additional four properties suggested as comparable to the subject.

The appellant resubmitted a copy of the board of review's evidence, but did not provide written rebuttal regarding it.

### **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 Board finds that the sale of the subject in June 2013 for \$100,000 was a "compulsory sale" through the documentation submitted by the parties. A "compulsory sale" is defined as:

- (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and
- (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Additionally, real property in Illinois must be assessed at its fair cash value, which can only be estimated absent any compulsion on either party.

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so.

Bd. of Educ. of Meridian Cmty. Unit Sch. Dist. No. 223 v. Ill. Prop. Tax Appeal Bd., 2011 IL App (2d) 100068, ¶ 36 (citing Chrysler Corp. v. Ill. Prop. Tax Appeal Bd., 69 Ill.App.3d 207, 211 (2d Dist. 1979)).

However, when there is a recent sale of the subject, and that sale is a foreclosure, the Board may consider evidence which would show whether the sale price was representative of the subject's fair cash value. See 35 ILCS 200/16-183 ("The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer."). Such evidence can include the descriptive and sales information for recently sold properties that are similar to the subject. See Id. The appellant failed to submit any supporting evidence of the sale, such as a settlement statement, MLS printout, or sale comparables. The Board finds the best comparables to be the board of review's comparables #1, #2 and #3. These comparables sold for prices ranging from \$109.17 to \$121.94 per square foot of living area, including land. The subject's assessment reflects a market value of \$108.12 per square foot of living area including land, and the subject's sale price reflects a market value of \$34.95 per square foot, including land, both of which are below 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.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's comparables #2 through #4 and the board of review's comparable #2. These comparables had improvement assessments that ranged from \$9.58 to \$10.26 per square foot of living area. The subject's improvement assessment for Improvement #1 of \$9.11 per square foot of living area falls below the range established by the best comparables in this record.

The Board finds the best evidence of assessment equity for Improvement #2 to be the board of review's comparables #2 through #4. These comparables had improvement assessments that ranged from \$10.66 to \$13.41 per square foot of living area. The subject's improvement assessment for Improvement #2 of \$10.84 per square foot of living area falls within the range established by the best comparables in this record. The appellant failed to submit any comparables in support of a reduction for Improvement #2.

Accordingly, based on the evidence contained in this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements were inequitably assessed and 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



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.