



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

APPELLANT: Daniel Onita  
DOCKET NO.: 14-33977.001-R-1  
PARCEL NO.: 13-13-304-037-1001

The parties of record before the Property Tax Appeal Board are Daniel Onita, 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:** \$ 1,402  
**IMPR.:** \$15,009  
**TOTAL:** \$16,411

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 condominium unit located in a four-unit condominium building. The building is 94 years old. The property has a 3,765 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on a total of 32 sale comparables. The appellant submitted copies of Multiple Listing Service sheets for 30 comparable sales and a copy of a Residential Broker Price Opinion report, in which an additional two sale comparables were included. These sales occurred from January 2010 to November 2014 for prices ranging from \$25,000 to \$82,500. No percentage of ownership information was submitted on any of the 32 sale comparables and square footage of the living area and proximity to the subject information was only submitted for the comparables contained in the Broker Price Opinion report. The appellant

also submitted copies of five pages of undated property photographs and an unsigned invoice with the name United Associates, LLC at the top of the page listing damages caused to the subject property, totaling \$47,000. Additionally included, was a copy of a letter from Chase Bank dated April 3, 2014 indicating the approval of the subject's short sale price of \$75,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,411. The subject's assessment reflects a market value of \$164,411, including land, when applying the level of assessment for class 2 properties of 10.00% as determined by the Cook County classification ordinance.

In support of its contention of the correct assessment, the board of review submitted a sales analysis using the sales of one unit in the building that sold in 2010. The analysis indicated that the full value of the subject unit is \$92,727. The board of review also submitted a Supplemental Brief arguing that the subject was purchased pursuant to a foreclosure. In support of this argument, the board of review submitted: a printout from the Cook County Recorder of Deeds' website showing that a *lis pendens* was placed on the subject on May 15, 2012. Based on this analysis, the board of review requested that the subject's assessment be confirmed.

In rebuttal, the appellant submitted a response to the board of review's evidence stating that the subject property was in the foreclosure process but ultimately never sold and that the board of review's evidence does not include any proof that the subject ever did sell. The appellant stated that the buyer cancelled the sales the transaction after learning about the property's needed and costly repair.

At hearing, the appellant testified that the subject did not sell as of the date of hearing.

### **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 submitted a Residential Broker Price Opinion. It is not an appraisal. This report is merely an opinion of price created by a licensed realtor. On the report itself, it states that the report is not an opinion of value or comparative market analysis and should not be considered an appraisal. The report states that the broker merely examined the exterior of the subject before completing the report.

The appellant submitted copies of 30 Multiple Listing Service sheets for 30 properties and a copy of a Residential Broker Price Opinion report in which an additional two properties were described. These sales occurred from January 2010 to November 2014 for prices ranging from \$25,000 to \$82,500. The Board finds that no percentage of ownership information was submitted on any of the 32 sale comparables and square footage of the living area and proximity to the subject information was only submitted for the comparables contained in the Broker Price

Opinion report. The Board is unable to analyze the appellant's comparables without this relevant information. 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: March 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.