



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

APPELLANT: Sukina Johnson  
DOCKET NO.: 14-34209.001-R-1  
PARCEL NO.: 16-23-104-027-0000

The parties of record before the Property Tax Appeal Board are Sukina Johnson, the appellant(s), by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. 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:** \$ 4,025  
**IMPR.:** \$ 10,454  
**TOTAL:** \$ 14,479

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2014 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a two-story dwelling of masonry construction with 2,776 square feet of living area. The dwelling is 109 years old. Features of the home include a full unfinished basement. The property has a 4,025 square foot site, and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 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 evidence disclosing the subject property was purchased on November 18, 2010 for a price of \$51,000. The appellant also submitted the Board's decision in docket number 13-31531.001-R-1. In that decision, the Board reduced the subject's assessment to \$5,100.

Based on this evidence, the appellant requested a reduction in the subject's assessment to 10.00% of the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,479. The subject's assessment reflects a market value of \$144,790, or \$52.16 per square foot of living area, including land, when applying the 2014 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification ordinance of 10.00%.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and four sale comparables.

The board of review also submitted a supplemental brief arguing that the sale of the subject in November 2010 was a compulsory sale. In support of this assertion, the board of review submitted a printout from the Cook County Recorder of Deeds' website stating that a *lis pendens* was filed on the subject on February 23, 2009.

The board of review also submitted a second supplemental brief arguing that the subject is not owner occupied, and, therefore, Section 16-185 of the Property Tax Code is not applicable. In support of this assertion, the board of review submitted a printout from the Cook County Assessor's website showing that the subject did not receive a homeowner's exemption for tax year 2014.

In rebuttal, the appellant argued that the board of review's evidence should be given no weight because it did not dispute the arm's length nature of the recent sale of the subject. The appellant also waived the original request for an oral hearing.

### **Conclusion of Law**

While the appellant did not expressly request a reduction based on Section 16-185 of the Property Tax Code, for the purpose of completeness, the Board will address this statutory provision. Section 16-185 of the Illinois Property Tax Code provides, in relevant 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.

35 ILCS 200/16-185 (emphasis added). Moreover, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes judicial notice that it rendered a decision lowering the subject's assessment in tax year 2013, and that 2013 and 2014 are in the same general assessment

period for West Chicago Township. The record contains no evidence indicating that the Board's 2013 decision was reversed or modified upon review. However, no evidence was submitted to show that the subject is owner occupied, which is an element that must be proven by a preponderance of the evidence, *id.*, for the Board to grant a reduction under Section 16-185 of the Property Tax Code. While the printout from the Cook County Assessor's website showing that the subject did not receive a homeowner's exemption for tax year 2014 tends to indicate that the appellant is not the occupant of the subject, such a conclusion may be unjustified, as the appellant may have simply not taken a homeowner's exemption that could have rightfully been taken. In any case, there is no evidence in the record to show that the subject was owner occupied. Therefore, the Board finds that a reduction is not warranted based on Section 16-185 of the Property Tax Code.

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 November 2010 for \$51,000 is too remote in time to accurately reflect the subject's market value as of January 1, 2014, the lien date in this appeal. 35 ILCS 200/9-155. Thus, this sale was given no weight in the Board's analysis. Therefore, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and a reduction in the subject's assessment 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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:

October 20, 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 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

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