



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

APPELLANT: David Gonen
DOCKET NO.: 14-34522.001-R-1
PARCEL NO.: 16-27-201-029-0000

The parties of record before the Property Tax Appeal Board are David Gonen, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$2,675
IMPR.: \$6,215
TOTAL: \$8,890

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 114 year-old, one-story dwelling of frame construction containing 704 square feet of living area. Features of the home include a slab foundation. The property has a 2,675 square foot site located in West Chicago Township, Cook County. The property is a Class 2 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 settlement statement disclosing the subject property was purchased from REO, LLC on January 17, 2013 for \$8,500 in an all-cash transaction. The subject's sale price reflects a market value of \$12.07 per square foot of living area including land. The appellant also submitted: 1) a Multiple Listing Service listing information sheet disclosing that the subject was sold as pre-foreclosure property; and 2) a copy of the Board's decision in docket #13-28304.001-R-1. The appellant did not submit information as to whether the subject was owner-occupied in

the 2014 lien year. The appellant included incomplete information in Section IV–Recent Sale Data of the Residential Appeal that the subject was not sold as a transfer between related parties, and was advertised and sold through a realtor. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when using the 2014 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,890. The subject's assessment reflects a market value of \$88,900, or \$126.30 per square foot of living area, when using 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 information on four suggested equity comparables and on the May 1, 2014 sale of the subject for \$30,000.

In rebuttal, the appellant argued that he was denied Due Process because he was precluded from rebutting the board of review's evidence. The appellant cited Section 16-183 of the Property Tax Code as support for the argument that the Board cannot consider other evidence submitted by the board of review in a case of a compulsory sale other than the sale itself. (35 ILCS 200/16-183). The appellant further argued in rebuttal that the board of review did not dispute the sale of the subject.

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.

The appellant's argument that he was denied Due Process because he was unable to rebut the board of review's evidence is without merit. A careful reading of the Official Rules of the Property Tax Appeal Board informs any party that it may "file written or documentary rebuttal evidence. Rebuttal evidence shall consist of written or documentary evidence submitted to explain, repel, counteract or disprove facts given in evidence by an adverse party and must tend to explain or contradict or disprove evidence offered by an adverse party." 81 Ill.Admin.Code §1910.66(a). Nothing in the record supports the appellant's argument that he was denied the opportunity to rebut the board of review's evidence. Indeed, the appellant availed himself of the very right he claims he was deprived—the appellant submitted a rebuttal brief and the Board received it into evidence.

In addressing the appellant's market value argument, the Board finds that the sale of the subject in January 2013 for \$8,500 is a "compulsory sale." The appellant's listing information sheet disclosed the subject was sold as pre-foreclosure property, and the settlement statement disclosed the seller was REO, LLC. The appellant's rebuttal brief alludes to the subject's sale as compulsory. 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.

35 ILCS 200/1-23.

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.

In determining the fair cash value of the subject property, the Board may consider all the evidence presented by the parties. The appellant did not submit comparables or other evidence to establish that the sale of the subject was for fair cash value. But, the board of review submitted evidence that the subject was sold in the 2014 tax lien year for \$30,000. This more recent sale is the best evidence for the 2014 lien year. The appellant's assertion that the 2013 compulsory sale for \$8,500 is the best evidence of valuation is without merit. Therefore, in determining the fair cash value of the subject property and all relevant factors, the Board finds that the appellant did not submit sufficient evidence to show the subject was overvalued in the 2014 lien year. The Board finds that the appellant has not met its burden by a preponderance of the evidence and that the subject does not warrant a reduction based upon the market data submitted into evidence.

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: December 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 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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