



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

APPELLANT: Thomas Begani
DOCKET NO.: 15-20020.001-R-1
PARCEL NO.: 15-36-103-004-0000

The parties of record before the Property Tax Appeal Board are Thomas Begani, the appellant(s), by attorney Kevin P. Burke, of Smith Hemmesch Burke & Kaczynski 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 **A Reduction** 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: \$20,081
IMPR.: \$18,419
TOTAL: \$38,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 200/16-160) challenging the assessment for the 2015 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 26,775 square foot parcel of land improved with a 126 year old, two-story, frame, single-family dwelling with a coach house. The property is located in Riverside Township, Cook County. The subject is classified as 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, which was marked as *Appellant's Hearing Exhibit #1*, disclosing the subject property was purchased on May 9, 2013 for a price of \$385,000. The appellant also submitted an appraisal estimating the subject's market value was \$390,000 as of April 4, 2013. The appraisal disclosed the subject was vacant. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when

applying the level of assessment of 10% 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 \$76,697. The subject's assessment reflects a market value of \$766,970 when applying the level of assessment of 10% 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 limited data on 13 class 2-09 sales comparables. These comparables sold from May 1991 to May 2012 for prices ranging from \$24.73 to \$254.01 per square foot of building area. The board of review also submitted limited data on 76 class 2-15 sales comparables. These properties sold from October 1990 to June 2013 for prices ranging from \$39.92 to \$474.85 per square foot of building area.

In rebuttal, the appellant submitted a brief addressing the board of review's evidence.

At hearing, the appellant, Thomas Begani, described the subject property. He testified he purchased the home in May 2013 for \$385,000. Mr. Begani testified that he had a real estate agent that told him about the property, took him to inspect the property, and helped him negotiate the purchase price. He testified that the property was originally listed for a sale price of \$430,000 and he negotiated the price to \$385,000. He did state that the property did not have a sale sign in front of the property, but that there were notifications from the village that the property was uninhabitable. Mr. Begani testified that there was an additional broker representing the seller. He testified that he was not related to the seller or the bank which provided him a mortgage.

Mr. Begani testified that the subject was uninhabitable at the time of purchase and he needed to repair the plumbing and electrical prior to occupancy. He testified there was extensive water damage thorough the house. He testified he is still rehabbing the home, but that he received a certificate of occupancy in December 2015. Mr. Begani testified he did not move in until September 2016.

Under cross-examination, Mr. Begani testified that he did not notify the assessor that the property was vacant in 2014 or 2015. He testified he did not seek any vacancy relief during 2015. He acknowledged that the *Appellant's Hearing Exhibit #1* does not list the name of the seller nor does it list the real estate brokers involved in the sale. Mr. Begani gave the first names of the two brokers involved in the sale but did not remember their last names. He acknowledged that the exhibit does not include the seller's signatures. Mr. Begani acknowledged that the subject has two improvements.

On redirect, Mr. Begani testified that he took out a mortgage on the property, signed documents at the closing and received the keys to the home.

The board of review's representative, Dartsia Pitts, argued that the appellant did not meet their burden of proof because the appellant did not provide a final settlement statement with signatures thereon. She testified that the best evidence of market value is the board of review's evidence.

On cross-examination, Ms. Pitts acknowledged that the board of review included sales from February 1992. She testified that the board of review submitted a wide range of comparables

within the subject's area. She acknowledged she has no personal knowledge as to the sale of these comparables.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in May 2013 for a price of \$385,000. The appellant provided evidence demonstrating the sale had the elements of an arm's-length transaction. Based on this record the Board finds the subject property had a market value of \$385,000 as of January 1, 2015 and that a reduction in the subject's assessment is justified. Since market value has been determined, the level of assessment of 10% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: January 15, 2019



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

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