



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

APPELLANT: Rafat Tuz  
DOCKET NO.: 15-20850.001-R-1  
PARCEL NO.: 23-05-201-104-0000

The parties of record before the Property Tax Appeal Board are Rafat Tuz, the appellant(s), by attorney Nancy Pina, of the Law Office of Nancy Pina in Broadview; 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:** \$1,065  
**IMPR.:** \$10,886  
**TOTAL:** \$11,951

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 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 is a 25 year-old, two-story dwelling of frame and masonry construction containing 968 square feet of living area. The property has a 609 square foot site located in Palos Township, Cook County. The record does not disclose whether the subject was owner-occupied in the lien year. 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 the Secretary of Housing and Urban Development (hereinafter, "HUD") on May 9, 2014 for \$62,300, and a Multiple Listing Service listing information sheet disclosing the subject was sold as foreclosed property. The subject's sale price reflects a market value of \$64.36 per square foot of living area including land. The appellant included information in Section IV–Recent Sale

Data of the Residential Appeal that the subject was not sold as a transfer between related parties, was advertised and sold through a realtor, and was sold in settlement of a foreclosure. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when using the 2015 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 \$11,951. The subject's assessment reflects a market value of \$119,510, or \$123.46 per square foot of living area, when using the 2015 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 comparable sales. The board of review also submitted a brief arguing the subject was not sold at arm's-length for fair cash value. Appended to the brief was a copy of a deed trail from the Cook County Recorder of Deeds website. It disclosed: 1) a *lis pendens* and Notice of Foreclosure; 2) a Judicial Sales Deed from Judicial Sales Corporation to HUD; and 3) a Special Warranty Deed from HUD to the appellant

At hearing, the appellant admitted the subject was sold as foreclosed property. The appellant argued that the subject's sale was still an arm's-length transaction and, therefore, is evidence of its fair cash value. Appellant's counsel referred to a prior decision of the Board as support for this argument. The appellant's attorney also argued that the appellant was denied due process because he was not able to respond to the board of review's evidence. Appellant's counsel referred to a prior decision of the Board as support for this argument.

### **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 of an inability to respond in rebuttal to the board of review's Notes on Appeal and evidence is utterly without merit. The Board's Rules clearly address the opportunity of a party to file written or documentary rebuttal evidence "to explain, repel, counteract or disprove facts given in evidence by an adverse party..." 86 Ill.Admin.Code §1910.66(a). A careful reading of this Rule would alert any party to the opportunity to rebut the board of review's evidence. The appellant's reliance on a prior Board's decision is of no relevance. There, the Board explained that a party may not introduce new evidence on rebuttal. "A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." 86 Ill.Admin.Code §1910.69(c). To state the obvious, the board of review's evidence in the instant appeal was offered as its case in chief, not as rebuttal. As such, it was not new rebuttal evidence as contemplated by the Rule. *Id.*

In addressing the appellant's market value argument, the Board finds that the sale of the subject in May 2014 for \$62,300 is a "compulsory sale." 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.

Bd. of Educ. of Meridian Cmty. Unit Sch. Dist. No. 223 v. Ill. Prop. Tax Appeal Bd., 961 N.E. 2d 794, 802 (2d Dist. 2011) (citing Chrysler Corp. v. Ill. Prop. Tax Appeal Bd., 69 Ill. App. 3d 207, 211 (2d Dist. 1979)).

However, the Illinois General Assembly recently provided very clear guidance for the Board regarding compulsory sales. Section 16-183 of the Illinois Property Tax Code states as follows:

The Property Tax Appeal Board shall consider compulsory sales of the comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

35 ILCS 200/16-183. Therefore, the Board is statutorily required to consider compulsory sales of comparable properties submitted by the parties to revise and/or correct the subject's assessment. The Board may consider market value evidence, such as sales of comparable properties submitted by the parties, to determine whether the subject was sold at fair cash value. 86 Ill.Admin.Code §1910.65(c)(4); See Calumet Transfer LLC v. Illinois Property Tax Appeal Board, 401 Ill.App.3d 652 (1<sup>st</sup> Dist. 2010).

The appellant did not submit further evidence, including comparable sales. The Board finds the best evidence of market value to be the board of review comparable sale(s) #1, #2, #3 and #4. These comparables sold for prices ranging from \$124.52 to \$136.15 per square foot of living area, including land. The subject's assessment reflects a market value of \$123.46 per square foot of living area including land, which is below the range established by the best comparable sales in this record. The subject was sold for \$64.36 per square foot of living area, which is below the range of the best comparable sales in the record. 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. 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



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: \_\_\_\_\_

May 15, 2018



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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