



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

APPELLANT: Chaya Friedman
DOCKET NO.: 15-23899.001-R-1
PARCEL NO.: 09-16-200-009-0000

The parties of record before the Property Tax Appeal Board are Chaya Friedman, the appellant(s), by attorney Anthony M. Farace, of Amari & Locallo 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: \$ 4,937
IMPR.: \$ 24,447
TOTAL: \$ 29,384

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 (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 frame and masonry construction with 2,754 square feet of living area. The dwelling is 46 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property has a 9,875 square foot site, and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant makes a contention of law as the basis for the appeal. The appellant asserts that the subject is located on Big Bend Drive in Des Plaines, Illinois, which is surrounded by the Des Plaines River on three sides. According to the appellant, due to its close proximity to the Des Plaines River, the subject, and other homes on Big Bend Drive, experience significant flooding.

After a flood in 2013, the United States Department of Homeland Security, Federal Emergency Management Agency (“FEMA”), in conjunction with the Metropolitan Water Reclamation District of Greater Chicago (“MWRD”), issued a grant to the City of Des Plaines through FEMA’s Hazard Mitigation Assistance Program – Property Acquisition Project and a similar grant program offered by the MWRD (the “Grant Program”). Funds from the Grant Program are to be used by the City of Des Plaines to purchase homes that are located in flood prone areas, demolish the homes, and leave the land vacant.

The appellant submitted a letter from the City of Des Plaines showing that the subject is one of the homes that the City of Des Plaines is authorized to purchase under the Grant Program. The letter states that the Grant Program “is a voluntary buyout program.” An attachment to the letter explaining the buyout process states, “Please remember at all times that **these programs are strictly voluntary**. You will not be forced to sell your property under these programs,” (emphasis in original). Likewise, the appellant’s legal brief states that the Grant Program is a “voluntary buyout program.” The appellant’s brief also states that the subject is “100% owner-occupied.” A newspaper article from an unknown periodical dated August 21, 2015 lists the subject’s address as being eligible for “Phase II” of the Grant Program. This newspaper article further states that “[n]ot all homeowners who have been declared eligible for the program or who may become eligible have elected to take part.” The City of Des Plaines City Engineer, Jon Duddles, is quoted in the article as saying, “It’s all based on fair market value.” A second newspaper article from an unknown periodical dated February 27, 2015 states that through Phase I of the Grant Program, the City of Des Plaines sought to purchase 32 properties, but that some homeowners refused to sell their homes. According to this article, 21 homeowners did agree to sell their homes, and 11 sales had been completed, including 8 homes on the subject’s block. These eight homes were purchased by the City of Des Plaines for prices ranging from \$218,696 to \$352,358, with a median sale price of \$293,154.

Based on this evidence, the appellant argues that “[t]he subject property has absolutely no value on the open market,” and that “[a]ny potential buyers would avoid the subject property given the fact that it is already set to be purchased and demolished by the government.” Thus, the appellant requests that the subject’s improvement assessment be set at \$0.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$29,384. The subject's assessment reflects a market value of \$293,840, or \$106.70 per square foot of living area, including land, when applying the 2015 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.

Conclusion of Law

Before delving into the merits of the appeal, it is necessary for the Board to determine the applicable burden of proof. The basis for this appeal is styled by the appellant as a “contention of law.” However, the appellant has not cited or advanced any legal authority in support of its purported contention of law, let alone disclosing the applicable burden of proof. Curiously, the

appellant's request for relief is based solely on the appellant's assertion that "[t]he subject property has absolutely no value on the open market." Thus, it appears clear that the appellant's argument is actually based on market value. As such, the Board finds that any "contention of law" ostensibly advanced by the appellant has been waived for failing to cite any relevant authority. Having found that the appellant's request for relief is actually based on market value, the Board now turns to the burden of proof applicable to such arguments.

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 has not submitted any evidence to show the market value of the subject property, which could have included an appraisal, a recent sale, comparable sales, or construction costs. Id. What the appellant has submitted is evidence that the subject qualifies under the Grant Program, and may be purchased by the City of Des Plaines at some future time. However, as is clearly stated throughout the evidence submitted by the appellant, participation in the Grant Program is voluntary. The appellant has provided no evidence showing that s/he intends to participate in the Grant Program.

Even assuming, *arguendo*, the appellant submitted such evidence, there is still no evidence to show what the City of Des Plaines paid to purchase the subject. If the purchase prices from Phase I of the Grant Program are any indication, the subject is not overvalued. According to the second newspaper article, eight properties on the subject's block were purchased during Phase I, with a median purchase price of \$293,154. The subject's current assessment reflects a mildly higher market value of \$293,840. This analysis is speculative at best, but the appellant has submitted no direct evidence of the subject's market value.

Furthermore, according to the appellant's brief, the appellant still occupies the subject. As such, the improvement has some value, as it is still inhabitable. Once again, that market value cannot be determined because the appellant submitted no direct evidence regarding the subject's market value. As such, 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 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: November 20, 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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