



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

APPELLANT: Oana Estera Merca
DOCKET NO.: 15-24786.001-R-1
PARCEL NO.: 03-31-423-012-0000

The parties of record before the Property Tax Appeal Board are Oana Estera Merca, the appellant, by attorney Timothy E. Moran of Schmidt Salzman & Moran, Ltd. 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: \$4,702
IMPR.: \$33,099
TOTAL: \$37,801

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 improved with a two-story dwelling of masonry construction with 1,984 square feet of living area. The dwelling is approximately 37 years old. Features of the home include a full basement with a recreation room, one fireplace and a two-car attached garage. The property has a 9,900-square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based in part on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 14, 2015 for a price of \$305,000. The appellant partially completed Section IV – Recent Sale Data of the appeal indicating the property was purchased from Armen Zakarian and asserting the parties were not related. The appellant did not disclose if the property was sold through a Realtor, if the

property was advertised on the open market, or the amount of time exposed on the market, if any. The appellant's counsel asserted in his brief that an executed copy of the Settlement Statement was attached, however, no copy of the settlement statement is in the record.

As an alternative argument the appellant contends assessment inequity and provided information on five equity comparables improved with two-story dwellings of frame construction that range in size from 1,768 to 1,957 square feet of living area. The dwellings ranged in age from 28 to 38 years old. Two of the comparables have partial unfinished basements, each comparable has central air conditioning, three comparables each have one fireplace and each comparable has a two-car garage. Each comparable has a different assessment neighborhood code than the subject property. The comparables have improvement assessments ranging from \$22,313 to \$25,060 or from \$12.20 to \$12.81 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$30,500 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,801. The subject's assessment reflects a market value of \$378,010 when using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2-07 property of 10%. The subject property has an improvement assessment of \$33,099 or \$16.68 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of frame and masonry construction that range in size from 1,722 to 1,950 square feet of living area. The dwellings range in age from 37 to 49 years old. Each comparable has a partial basement with one having a recreation room, central air conditioning, and a one-car or a two-car garage. Two comparables have a fireplace. Each comparable has the same assessment neighborhood code as the subject property. These properties have improvement assessments ranging from \$29,670 to \$32,895 or from \$16.78 to \$17.23 per square foot of living area.

Conclusion of Law

The appellant contends in part 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 on this basis.

Although the appellant reported the subject property sold in July 2015 for a price of \$305,000, the appellant did not provide any substantive documentation to support the transaction or to demonstrate the sale was an arm's length transaction reflective of market value. The appellant did not complete Section IV – Recent Sale Data of the appeal which would have provided information with respect to if or how the property was exposed to the market and whether either of the parties were under any compulsion to complete the transaction. Furthermore, the appellant

did not provide a copy of the sales contract, real estate transfer declaration, settlement statement and/or the listing, which would have provided the Property Tax Appeal Board with the necessary documentation to aid in the determination of whether the sale was an arm's length transaction. For these reasons the Property Tax Appeal Board finds the appellant failed to satisfy the burden of going forward to challenge the correctness of the assessment based on overvaluation due to the recent sale. 86 Ill.Admin.Code §1910.63(b).

As an alternative argument the appellant contends assessment equity with respect to the improvement as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellant has not met this burden and a reduction in the assessment is not warranted on this basis.

The record contains eight comparables submitted by the parties to support their respective positions. The Board finds the best comparables in the record are the comparables submitted by the board of review. The comparables provided by the board of review appear to be more similar to the subject property in location due to having the same neighborhood code as the subject property and having more similar property index numbers as the subject property. These comparables were also like the subject property in style, size, age and features. The board of review comparables have improvement assessments that range from \$16.78 to \$17.23 per square foot of living area. The subject's improvement assessment of \$16.68 per square foot of living area falls below the range established by the board of review comparables. The Board gave less weight to the appellant's comparables as three have a different and inferior foundation than the subject property and due to location. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

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: April 17, 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

AGENCY

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