



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

APPELLANT: Nasser Abu Jarour
DOCKET NO.: 15-30261.001-R-1
PARCEL NO.: 12-32-206-068-0000

The parties of record before the Property Tax Appeal Board are Nasser Abu Jarour, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$2,725
IMPR.: \$12,918
TOTAL: \$15,643

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 consists of a one and one-half story, single-family dwelling of frame construction with 1,734 square feet of living area. The dwelling was constructed in 1944. The property has a 9,911 square foot site and is located in Melrose Park, Leyden Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence showing that the subject sold on September 5, 2012 for \$76,000. In support of the sale, the appellant's attorney submitted a settlement statement and an owner affidavit. The appellant's pleadings regarding Section IV- Recent Sale Data confirmed: the closing date and sale price; that the parties to the transaction were not related; and that the subject was not advertised for sale by owner via a sign; and \$5,000 renovation costs prior to

occupying the subject in May 2013. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,643. The subject's assessment reflects a market value of 156,430 or \$90.21 per square foot of living area when applying a 10% level of assessment as determined by the Cook County Classification Code. In support of the assessment, the board of review submitted four sale comparables.

The board of review also submitted a brief in which it argued the subject's sale was not an arm's-length transaction for fair cash value due to transfer of title. In support, the board of review appended a deed trail to the brief disclosing title was transferred via a trustee's deed and an unrelated 2011 Board decision.

In rebuttal, the appellant's attorney stated that the board of review failed to submit evidence that the 2012 sale was not an arm's length transaction. The appellant's attorney argued, at length, that a compulsory/estate sale conveyance may still be at arm's-length and that prior Board decisions provide proof that compulsory/estate sales are at market value and included many sub-arguments that did not address the issues raised. Lastly, the appellant stated that the board of review did not refute that the arm's length nature of the subject's recent sale and that estate sale is proof of market value. The board of review analyst rested on the evidence.

At hearing, the appellant's attorney reviewed the evidence previously submitted and confirmed that subject's 2012 sale was an estate sale. The board of review analyst reviewed the four sale comparables.

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 met this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the subject's sale price in September 2012 is reflective of the market value in 2012 and not the 2015 tax lien year. The 2012 sale date is too far removed in time from the January 1, 2015 lien date. Furthermore, the year the subject was sold was in a different assessment triennial than the 2015 tax year. Based on this evidence, the Board finds a reduction in the subject's assessment is not justified.

The Board also gives little weight to the subject's sale due to lack of information regarding the arm's length nature of the sale. The appellant's pleadings state that the subject was advertised for sale by the owner via sign. No further evidence was submitted to explain and/or describe what is involved in for sale by owner and sign advertising. The evidence shows that the subject was not advertised on the open market which is an important element of determining whether an

arm's length transaction occurred. Therefore, the Board finds the subject's assessment is reflective of market value and 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: April 21, 2020



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Nasser Abu Jarour, by attorney:
Stephanie Park
Park & Longstreet, P.C.
2775 Algonquin Road
Suite 270
Rolling Meadows, IL 60008

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602