



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

APPELLANT: Annette Ramos Erkan
DOCKET NO.: 15-30799.001-R-1
PARCEL NO.: 30-30-414-032-1007

The parties of record before the Property Tax Appeal Board are Annette Ramos Erkan, the appellant(s), by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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: \$ 504
IMPR.: \$ 4,557
TOTAL: \$ 5,061

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 condominium unit. The property is located in Lansing, Thornton Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner occupied, or as to the subject's percentage of ownership in the common elements.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sale and adjustment information on four sale comparables. The adjustments were included in a chart entitled "Property Equalization Values." This page also states that the report was generated under a copyright licensed to "ProTaxAppeal – Version 8.0." Comparable #1 is located in the subject's building, and sold in September 2014 for \$25,000. The remaining

comparables are located outside the subject's building, and sold between November 2014 and September 2015 for \$12,000 to \$19,900. None of the comparables' percentage of ownership in the common elements were disclosed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,061. The subject's assessment reflects a market value of \$50,610 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 the subject's assessment, the board of review submitted a condominium analysis that used nine sale comparables from outside the subject's building. The board of review also submitted a supplemental brief arguing that the adjustments made by the appellant to the sale comparables are improper because they were not made by a licensed appraiser. In support of this argument, the board of review submitted an Order from the Illinois Department of Financial and Professional Regulation, Division of Professional Regulation under docket number 2011-9824, and entitled Department of Financial and Professional Regulation of the State of Illinois, Complainant, v. Rick Robin, Unlicensed, Respondent (the "Order"). The Order states that Mr. Robin operates a business called RMR Property Tax Solutions/Pro Tax Appeal, wherein he developed appraisals and conclusions of value for certain properties in Illinois without an appraiser's license in furtherance of real estate tax appeals. The Order requires Mr. Robin to cease and desist from unlicensed appraisal practice and to pay a civil penalty of \$30,000. In this appeal, the board of review argues that the Property Equalization Values chart is not substantially different from the activity that Mr. Robin was ordered to cease and desist from engaging in as stated in the Order, and that, as such, the Board should give the adjustments found in the Property Equalization Values chart no weight.

In written rebuttal, the appellant argued that board of review's comparables were not similar to the subject for various reasons. The appellant also requests that the Board use the median sale price per square foot of the best comparables in the record in determining whether the subject is overvalued.

Prior to hearing, the board of review analyst argued that the adjustments found in the appellant's "Property Equalization Values" chart were hearsay, as the preparer of the adjustments in the chart was not present to testify. Counsel for the appellant did not challenge the board of review's hearsay objection, and had no qualms with the Board disregarding the adjustments in the chart. Therefore, the Board sustained the board of review's hearsay objection, and stated that the adjustments in the appellant's "Property Equalization Values" chart would be given no weight in the Board's analysis.¹

¹ The Board notes that the board of review analyst's hearsay objection was made during the hearing for another appeal before the Board, namely docket number 15-25730. The hearing for this appeal occurred earlier in the day, and within two hours of the hearing for the instant appeal. During those proceedings, the Board asked counsel for the appellant if she intended to respond the same way during any subsequent hearings in which a "Property Equalization Grid" was included in the appellant's initial evidentiary submission, and the board of review analyst made a similar hearsay objection. Counsel for the appellant responded in the affirmative. Therefore, in sustaining the objection, the Board found it to be in the interests of judicial economy to disregard the appellant's "Property Equalization Chart" without the need for separate objections during each hearing, and the parties agreed to this procedure.

At hearing, both parties reaffirmed the evidence previously submitted.

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

In accordance with the Condominium Property Act, condominium units, such as the subject, shall be assessed using each individual unit's corresponding percentage of ownership. 765 ILCS 605/10(a) ("Real property taxes, special assessments, and any other special taxes or charges of the State of Illinois or of any political subdivision thereof, or other lawful taxing or assessing body, which are authorized by law to be assessed against and levied upon real property shall be assessed against and levied upon each unit and the owner's corresponding percentage of ownership in the common elements as a tract, and not upon the property as a whole."). Neither party submitted evidence as to the subject's percentage of ownership. Moreover, all but one of the comparables submitted by the parties were located outside the subject's building, and none of comparables' percentage of ownerships were disclosed. Without such information, the Board is unable to determine if the subject is overvalued. Therefore, 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 warranted.

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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