



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

APPELLANT: Shawn Rafie
DOCKET NO.: 15-31636.001-R-1
PARCEL NO.: 31-35-201-009-0000

The parties of record before the Property Tax Appeal Board are Shawn Rafie, 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 **A Reduction** 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: \$2,160
IMPR.: \$2,040
TOTAL: \$4,200

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 58 year-old, one-story, single-family dwelling of frame and masonry construction containing 1,110 square feet of living area. The property has a 7,200 square foot site located in Thornton Township, Cook County. The property is a Class 2-03 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 Tontalheaha Hill Atkins on December 23, 2013 for \$42,000. The subject's sale price reflects a market value of \$37.84 per square foot of living area including land. In support of the sale, the appellant submitted a copy of the settlement statement, property history report, and the Multiple Listing Service (MLS) listing sheet. 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, the seller's mortgage was not assumed, and was advertised and sold through a realtor listed on the Multiple Listing Service. The Multiple Listing Service (MLS) listing sheet indicated that the subject had been listed on the open market for 237 days. In addition, the appellant submitted information on eight suggested sale comparables which sold from April 2014 to October 2015 for prices ranging from \$21,000 to \$30,960 or \$18.38 to \$24.20 per square feet of living area, including land. 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 2-03 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 \$5,734. The subject's assessment reflects a market value of \$57,340 or \$51.66 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. In addition, the board of review submitted a brief stating that due to appellant's adjustments to sale comparables and opinion of value, and the Order by the Illinois Department of Financial and Professional Regulation fining appellant for such action, the appellant's evidence should be dismissed.

In rebuttal, the appellant stated that the best comparables in the record are the appellant's comparables #1, #3, #5, #6, #7, #8 and the board of review's comparables #1 and #2. The appellant distinguished the remaining board of review's comparables based on location and size. The appellant reaffirmed the request for an assessment reduction. Lastly, the appellant states that it is not in the Board's purview to enforce an Order by the Illinois Department of Financial and Professional Regulation and that the Board has previously addressed this issue by allowing the raw sales data into evidence.

At hearing, the board of review objected to the appellant's "Property Equalization Values" grid on the grounds that it was inadmissible hearsay evidence without the person who prepared that grid present at hearing and subject to cross-examination under oath. In response, the appellant's attorney agreed to withdraw the "Property Equalization Values" grid evidence. The Board allowed appellant's withdrawal of the "Property Equalization Values" grid but held that it may consider the appellant's raw, unadjusted sale data reflected on the sales grid. The board of review, with no objection from the appellant, withdrew its brief and order/exhibits submitted in their Notes on Appeal. The appellant confirmed that the subject's sale was not a compulsory sale. The appellant reaffirmed the request for an assessment reduction. The board of review reviewed 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in December 2013 for \$42,000. The appellant provided evidence demonstrating the sale had the elements of arm's length transaction and in support of the transaction, copies of the settlement statement and listing sheet were submitted. Lastly, the board of review failed to provide any substantial evidence to challenge the arm's length nature of the transaction. The Board finds the purchase price is below the market value reflected by the assessment. Based on this record, the Board finds the subject property had a market value of \$42,000 as of January 1, 2015. Since market value has been determined, the level of assessments for class 2-03 residential property of 10% shall apply as determined by the Cook County Classification Code.

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: July 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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