



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

APPELLANT: Carlos Melendez  
DOCKET NO.: 15-35178.001-R-1  
PARCEL NO.: 17-35-102-009-0000

The parties of record before the Property Tax Appeal Board are Carlos Melendez, the appellant, by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$10,650  
**IMPR.:** \$4,350  
**TOTAL:** \$15,000

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 two improvements situated on one parcel. Dwelling #1 is a two-story, single-family dwelling of masonry construction. Dwelling #1 is 107 years old and has 4,443 square feet of living area. Features include a full unfinished basement and a fireplace. Dwelling #2 is a two-story, single-family dwelling of masonry construction. Dwelling #2 is 107 years old and has 1,606 square feet of living area. Features include a concrete slab foundation. The subject property has an 8,911-square foot site and is located in Chicago, South Chicago Township, Cook County. Dwelling #1 is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance, and dwelling #2 is classified as a class 2-05 property.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on August 15, 2015, for a

price of \$150,000. In Section IV – Recent Sale Data of the residential appeal form, the appellant stated the property was purchased from an individual; the parties to the transaction were not related; the property had been advertised for sale with a multiple listing service (MLS); and the property was on the market for 458 days prior to its sale. To document the transaction, the appellant submitted copies of the subject’s settlement statement, MLS data sheet and warranty deed. The settlement statement revealed a commission was paid to a realty firm. The MLS data sheet disclosed that the subject was originally listed for sale on March 25, 2014, with an asking price of \$250,000 but did not sell. After 458 days on the market, the property sold for a price of \$150,000. The appellant also submitted an affidavit and photographic evidence regarding the building’s condition. In the affidavit, the appellant stated that “the photos of the property showing complete uninhabitability and boarded up were taken around the time of purchase.” Based on this evidence, the appellant requested a reduction in the subject's assessment 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 \$37,393. The subject's assessment reflects a market value of \$373,930, when applying the 10% level of assessment for class 2 residential properties 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 two equity comparables for dwelling #1 and one equity comparable for dwelling #2. As part of the submission, the board of review made reference to the September 2015 sale of the subject property for a price of \$150,000. Based on the equity evidence, the board of review requested confirmation of the subject’s assessment.

In rebuttal, the appellant’s attorney asserted that the board of review had submitted equity evidence. Counsel also stated that the “the [subject’s] recent purchase price is indicative of the subject’s market value due to the very poor condition of the improvements at the time of purchase.”

### **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 only evidence of market value in the record was the sale of the subject property in August 2015 for a price of \$150,000. The appellant provided sufficient evidence to demonstrate the sale had the elements of an arm's length transaction. The appellant’s evidence disclosed the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market with a multiple listing service, and the property was on the market for 458 days prior to its sale. The Board finds the purchase price is below the market value reflected by the assessment. The appellant also submitted an affidavit and

photographic evidence regarding the uninhabitable condition of the subject property's improvements.

The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction and made no serious attempt to refute the appellant's contention that the purchase price was reflective of market value. The Board gave no weight to the board of review's equity evidence, because it was not responsive to the appellant's overvaluation argument. The Board finds the only market evidence submitted by the board of review was a reference to the same sale of the subject property relied on by the appellant. The Board finds the subject's August 2015 sale price and photographic evidence to be more accurate indicators of the subject's market value and condition as of the subject's January 1, 2015 assessment date.

Based on the evidence in the record, the Board finds that a reduction in the subject's assessment commensurate with the appellant's request is 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: June 19, 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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