



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

APPELLANT: Eitan Coresh
DOCKET NO.: 15-39935.001-R-1
PARCEL NO.: 10-22-306-025-0000

The parties of record before the Property Tax Appeal Board are Eitan Coresh, 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: \$1,181
IMPR.: \$8,919
TOTAL: \$10,100

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two-story dwelling of masonry construction with 1,092 square feet of living area. The dwelling was built in 1958. Features of the home include a full unfinished basement and central air conditioning. The property has a 1,891 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked "Recent sale," "Comparable sales," and "Contention of law" as the bases of the appeal. The appellant submitted evidence disclosing the subject property was purchased on May 29, 2012 for a price of \$101,000. The appellant completed Section IV of the appeal form disclosing the parties to the transaction were not related, the property sold using a realtor, and the property had been advertised for sale for 251 days with a multiple listing service. In further support of this appeal, the appellant also submitted information on three sales of

comparable properties located within the same neighborhood code as the subject. The comparables had sale dates ranging from August 2013 to April 2014 for prices of \$114,975 and \$115,000 or from \$107.86 to \$112.09 per square foot of living area, including land. 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 \$15,414. The subject's assessment reflects a market value of \$154,140 or \$141.15 per square foot of living area, land included, when using the median level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The board of review revealed within their grid analysis the subject sold in May 29, 2012 for a purchase price of \$101,000. The board of review did not provide any evidence in support of its contention of the correct assessment.

The appellant submitted rebuttal critiquing the board of review's submission. The appellant also requested the Board reduce the subject's 2015 tax year assessment as previously determined by the Board for the 2013 and 2014 tax years.

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 was submitted by the appellant. Consequently, the Board finds the best evidence of market value to be the purchase of the subject property on May 29, 2012 for a price of \$101,000. The appellant completed Section IV – Recent Sale Data of the appeal form demonstrating the sale had the elements of an arm's length transaction. Additionally, the Board finds the appellant's comparable sales further support the subject's sale price. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this evidence, the Board finds a reduction in the subject's assessment 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: February 13, 2019



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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