



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

APPELLANT: Alberto Kamber
DOCKET NO.: 16-21464.001-R-1
PARCEL NO.: 10-13-105-030-0000

The parties of record before the Property Tax Appeal Board are Alberto Kamber, the appellant(s); 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: \$3,712
IMPR.: \$8,801
TOTAL: \$12,513

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 2016 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 4,125 square foot parcel of land improved with a 92-year old, two-story, frame, single-family dwelling containing 1,908 square feet of building area. The property is located in Evanston Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased in August 2014 for a price of \$125,125 or \$65.58 per square foot of building area. This evidence included copies of the settlement statement and a limited Redfin printout for the subject. The appellant's petition discloses that the property was listed on the market for 388 days with a real estate broker and the broker's fees are included in the settlement statement. The evidence does not disclose if the subject is owner-occupied.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,148. The subject's assessment reflects a market value of \$191,480 or \$100.36 per square foot of building area using the Cook County Ordinance Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment the board of review submitted a brief asserting that the subject property was a compulsory sale and not reflective of the market. To support this, the board of review included a copy of the recorder of deed's website printouts disclosing a Lis Pendens and quit claim deeds. The board of review also included evidence on four comparables. These properties sold from April 2015 to March 2016 for prices ranging from \$104.78 to \$118.49 per square foot of building area.

Conclusion of Law

The appellants contend 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 appellants 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 August 2014 for a price of \$125,125. The appellant provided evidence demonstrating the sale had the elements of an arm's-length transaction. The appellant provided partial information in Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, and the property had been advertised on the open market with the Multiple Listing Service. In further support of the transaction, the appellant submitted a copy of settlement statement showing a disbursement for broker's fees. The Board gives little weight to the board of review's assertion that the subject is a compulsory sale simply because there were quit claim deeds filed for the subject and there was no explanation as to who filed the lis pendens and how they are involved in the ownership. Based on this record, the Board finds the subject property had a market value of \$125,125 as of January 1, 2016 and that a reduction in the subject's assessment is justified. Since market value has been determined, the level of assessment of 10% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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: January 15, 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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