



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

APPELLANT: Jill Chleboun  
DOCKET NO.: 16-22583.001-R-1  
PARCEL NO.: 11-29-311-026-1005

The parties of record before the Property Tax Appeal Board are Jill Chleboun, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC in Chicago; 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:

<b>LAND:</b>	\$949
<b>IMPR.:</b>	\$7,931
<b>TOTAL:</b>	\$8,880

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 first-floor single residential condominium unit. The building was constructed in 1920. The property is located in Chicago, Rogers Park Township, Cook County. The subject is classified as a class 2-99 residential condominium property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant disclosed the subject sold November 13, 2015 for a price of \$88,800 and had been advertised for sale for 44 days as set forth in Section IV-Recent Sale Data of the appeal petition. To document the sale, the appellant submitted a copy of the Settlement Statement and the Multiple Listing Service data sheet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the property of \$13,193. The total assessment reflects a market value of \$131,930 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-99 property of 10%.

In support of the assessment the board of review used four sales of condominium units that sold from April 2013 to June 2015 for prices ranging from \$145,000 to \$195,000. Each unit had from 4.87% to 6.21% of ownership interest in the condominium complex. In estimating the value of the condominium complex the board of review added the four sales prices to arrive at a total consideration of \$682,000, which was divided by the percent of ownership of the units that sold resulting in a full value of units appealed of \$3,064,416. The Subject had a 4.87% ownership interest in the condominium complex for a total full value of the subject property of \$149,237. Applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-99 property of 10% resulted in a final total assessment for the condominium of \$14,924 which is greater than the subject's assessment.

In written rebuttal, counsel for the appellant critiqued the board of review's submission

### **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 November 13, 2015 for a price of \$88,800. The appellant provided ample evidence demonstrating the sale had many of the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the seller was Deutsche Bank National Trust Co.; 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 (MLS); and the property was on the market for 44 days prior to its sale. In further support of the transaction, the appellant submitted a copy of the Settlement Statement, which disclosed that commissions were paid to two realty firms. The appellant also submitted a copy of the MLS data sheet for the subject's sale. The data sheet revealed the subject was first listed for sale on September 22, 2015, at a price of \$98,800. 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 and was not able to overcome the subject property's arm's length purchase. Additionally, the Board gave less weight to the board of review's comparable sales #1 and #3 due to their 2013 sale dates which are dated and less indicative of fair market value as of the subject's January 1, 2016 assessment date at issue. Furthermore, the Board finds the remaining two comparables submitted by the board of review do not overcome the subject's arms-length sales price. The Board finds the subject's November 2015 sale price of \$88,800 to

be a more accurate indicator of the subject's market value as of the January 1, 2016 assessment date. Based on this record, the Board finds a reduction in the subject's assessment is appropriate.

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.

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Chairman



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Member

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Member



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Member

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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 16, 2019



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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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