



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

APPELLANT: Gregory Milsk
DOCKET NO.: 16-37291.001-R-1
PARCEL NO.: 16-15-218-014-0000

The parties of record before the Property Tax Appeal Board are Gregory Milsk, the appellant(s), 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 **No Change** 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: \$3,281
IMPR.: \$17,820
TOTAL: \$21,101

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 125 year old, two-story, multi-family building of masonry construction with 4,581 square feet of living area. Features of the building include three baths, a full unfinished basement, and six bedrooms. The property has a 3,125 square foot site and is located in Chicago, West Chicago Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence showing that the subject sold on June 22, 2016 for \$20,000. This evidence included copies of the settlement statement. The appellant's pleadings regarding Section IV- Recent Sale Data confirmed: the closing date; the seller's name as Judith K. Blair, as the Executer of the Estate of Chester L. Blair; sale price; that the parties to the transaction were not related;; and the seller's mortgage was not assumed. In further support of the subject's sale, the appellant submitted an affidavit by Aymen Khael. The affidavit attests: Aymen Kahel is the

owner of the subject property; the subject was purchased on June 22, 2016 from the seller; the parties are not related; the affiant was represented by Building Equity; and that the subject was listed for sale for \$90,000 with Building Equity. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's combined total assessment of \$21,101 was disclosed. The subject's assessment reflects a market value of \$211,010 when applying the 2016 level of assessment for class 2-11 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of the assessment, the board of review submitted four equity comparables.

In rebuttal, the appellant stated that the subject was purchased by Gregory Milsk on December 2014 for \$650,000 and the subject was listed for sale for 82 days and a broker's commission was paid at closing in the amount of \$20,245. Also, the appellant states that the board of review submitted "raw, unconfirmed and unadjusted" sale comparables and uniformity. The appellant distinguished the board of review's evidence based on age and size. Lastly, appellant reaffirmed their request for a reduction in the subject's assessment based on the subject's sale.

Conclusion of Law

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is warranted.

The Board gives little weight to the subject's sale due to the disparity of information regarding the arm's length nature of the sale. The appeal and the board of review's evidence state that Gregory Milsk is the owner of the subject property. However, the affidavit attests that the owner's name is Aymen Khael and the settlement statement states that the purchaser is AB-MZ-NK LLC Series. The settlement statement and the evidence do not list the appellant as the purchaser or having any connection to AB-MZ-NK LLC Series. Furthermore, the appellant's rebuttal evidence states that the subject was purchased by Gregory Milsk for \$650,000 in 2014. Lastly, the realtor by representing both the seller and the purchaser challenges the arm's length nature of the sale. Due to the discrepancies regarding the names of the parties, the purchase price, dual agency, and the sale date, the Board finds that a reduction in the subject's assessment is not justified based on the 2016 sale.

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 21, 2020



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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