



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

APPELLANT: Michael Legamaro  
DOCKET NO.: 16-43518.001-R-1  
PARCEL NO.: 17-06-233-017-0000

The parties of record before the Property Tax Appeal Board are Michael Legamaro, the appellant(s), by attorney Christopher G. Walsh, Jr., Attorney at Law 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:

**LAND:** \$9,200  
**IMPR.:** \$37,800  
**TOTAL:** \$47,000

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 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 is a 132 year-old, two-story dwelling of masonry construction containing 2,400 square feet of living area. Features of the subject include slab foundation and a two-car garage. The property has a 2,300 square foot site in Chicago, West Chicago Township, Cook County. The record disclosed the subject was not owner-occupied. The subject is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and a contention of law. In support of the overvaluation argument, the appellant submitted a Real Property Transfer Tax Declaration (Tax Declaration) disclosing the subject property was purchased on September 3, 2013 for \$470,000, and that it was not the buyer's principal residence. The subject's sale price reflects a market

value of \$195.83 per square foot of living area including land. The appellant provided information in Section IV—Recent Sale Data of the Residential Appeal that the subject was not transferred between related parties; was sold by a realtor; and was sold in settlement of a contract for deed. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when applying the 2016 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant also contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2016 tax year pursuant to Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant submitted a brief arguing that the subject property qualified for a rollover but did not submit evidence of that. The appellant also argued that it was the subject matter of an appeal before the Property Tax Appeal Board in the prior year under Docket Number 15-36423.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$47,000 based on the evidence submitted by the parties. The Board found in that decision that the subject was not the buyer's principal residence. The appellant submitted a copy of that decision. The appellant asserted that tax years 2015 and 2016 were within the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,679. The subject's assessment reflects a market value of \$566,790, or \$236.16 per square foot of living area, when applying the 2016 level of assessment of 10.00% for Class 2 property 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 four suggested comparable sales.

### **Conclusion of Law**

Section 16-185 of the Property Tax Code provides that the prior year's decision lowering the assessment should be carried forward to the current tax year, subject only to equalization, where the property is an owner-occupied residence and the tax years are within the same general assessment period. (35 ILCS 200/16-185).

After considering the evidence, the Board finds that the appellant failed to submit evidence that the subject property had been occupied by the owner in 2016. A prerequisite of a rollover of the prior year's assessment reduction is that the subject residence be occupied by the owner. *Id.*

The appellant also 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 September 2013 for \$470,000. The appellant provided evidence demonstrating the sale had the elements of an arm's-length transaction. The appellant provided information in Section IV-Recent Sale Data of the appeal that the parties to the transaction were not related; and that the property was sold using a Realtor. In further support of the transaction, the appellant submitted a copy of the Tax Declaration. There was no evidence from the parties that the subject was sold short or from a foreclosure. The Board finds the purchase price was below the market value reflected by the assessment. Based on this record, the Board finds the subject property had a market value of \$470,000 as of January 1, 2016, and that a reduction in the subject's assessment is justified. Since market value has been determined, the 2016 level of assessment of 10.00% 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.



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Chairman



\_\_\_\_\_  
Member



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Member



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Member

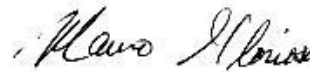
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Member

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 21, 2020



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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

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