



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

APPELLANT: Christine Patton
DOCKET NO.: 17-27224.001-R-1
PARCEL NO.: 28-10-300-093-1063

The parties of record before the Property Tax Appeal Board are Christine Patton, the appellant(s), by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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 **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: \$ 397
IMPR.: \$ 2,918
TOTAL: \$ 3,315

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 2017 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a condominium unit with a 0.6028% ownership interest in the common elements. The property is located in Midlothian, Breman Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner occupied.

The appellant makes a contention of law as the basis of the appeal. In support of this argument the appellant cites sections 1-50 and 1-55 of the Property Tax Code for the proposition that "fair cash value is defined as 'the amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller,[]' 35 ILCS 200/1-50, as determined by sales ratio studies for the 3 most recent years preceding the

assessment. *Id* at 200/1-55.” The appellant provided an attorney-prepared sales ratio study, which stated that 36 units in the subject’s building sold from January 2014 to November 2017 for \$16,000 to \$61,800. The sales ratio study shows that 7.0% was deducted from each sale price to account for personal property. Each of the 36 units’ 2017 assessment was then divided by the adjusted sale price for that unit to arrive at an individual sale ratio for that unit. The average of the 36 sale ratios was 26.33%. The appellant argues that, as the average sale ratio is higher than the statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%, the subject is over-assessed. The appellant requested that the subject’s assessment be reduced to \$1,259.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,315. The subject's assessment reflects a market value of \$33,150 when applying the 2017 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00%.

In support of the subject's assessment, the board of review submitted a memorandum, which shows that 16 units in the subject’s building, or 11.1927% of ownership, sold from April 2014 to December 2016 for an aggregate price of \$604,700. The aggregate sales price was then divided by the percentage of interest of the units sold to arrive at a total market value for the building of \$5,402,628.

Conclusion of Law

The appellant makes a contention of law as the basis for the appeal. “Standard of proof. Unless otherwise provided by law or stated in the agency’s rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15. For the following reasons, the Board finds that the appellant has not met this burden of proof, and that a reduction in the subject’s assessment is not warranted.

The appellant relies upon sections 1-50 and 1-55 of the Property Tax Code in support of the contention of law. These statutes define two terms as used in the Property Tax Code: “fair cash value” (section 1-50) and “33 1/3” (section 1-55). The former statute states, in its entirety, “Fair cash value. The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller.” 35 ILCS 200/1-50. The latter statute states, in its entirety, “33 1/3%. One-third of the fair cash value of property, as determined by the Department’s sales ratio studies for the 3 most recent years preceding the assessment year, adjusted to take into account any changes in assessment levels implemented since the data for the studies were collected.” 35 ILCS 200/1-55. The appellant’s argument, articulated in the legal brief submitted, states, “fair cash value is defined as ‘the amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller,[’] 35 ILCS 200/1-50, as determined by sales ratio studies for the 3 most recent years preceding the assessment. *Id* at 200/1-55.” The Board is not persuaded by this seemingly deliberate misleading argument.

First, section 1-55 is simply a definition of the term “33 1/3%.” That term is not applicable to Cook County, the county where the subject is located, as Cook County assesses residential property based on 10.00% of the subject’s fair market value. Cook County, Ill., Code of

Ordinances §§ 74-63(2) and 74-64(2). Thus, section 1-55 is not presently applicable to the subject.

Even assuming, *arguendo*, that section 1-55 applied to the subject, it does not help the appellant's argument. Section 1-55 dictates a specific source that the sales ratio study must come from: the Illinois Department of Revenue. The appellant, in a seemingly misleading manner, restates the second clause of section 1-55 in the legal brief, yet omits two words: "the Department's." Were section 1-55 to read as the appellant suggests, the appellant's attorney-prepared sales ratio study may be relevant. However, section 1-55 as drafted by the General Assembly provides that only sales ratio studies from the Illinois Department of Revenue can be used in determining the definition of "33 1/3%." The appellant has not provided such evidence.

Therefore, the Board finds that section 1-55 is not applicable to the case at bar, and that, even if it were, the sales ratio study provided by the appellant was not from the Illinois Department of Revenue, as required by the statute. As such, the Board finds that the appellant has cited no applicable law, and has provided no competent evidence, to prove, by a preponderance of the evidence, that the subject's assessment is incorrect. For these reasons, the Board finds that a reduction in the subject's assessment is not warranted.

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: August 18, 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

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