



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

APPELLANT: Natasa Glamoclija
DOCKET NO.: 17-33307.001-R-1
PARCEL NO.: 15-34-303-031-0000

The parties of record before the Property Tax Appeal Board are Natasa Glamoclija, 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 **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: \$ 4,312
IMPR.: \$ 18,000
TOTAL: \$ 22,312

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 one-story dwelling of frame and masonry construction. The dwelling is 63 years old. Features of the home include a slab, central air conditioning, and a one and one-half-car garage. The property has a 7,500 square foot site, and is located in Brookfield, Proviso Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sale information and adjustment information for five sale comparables. These comparables sold between May 2017 and December 2017 for \$132,000 to \$160,000, or \$123.77 to \$194.81 per square foot of living area, including land. The adjustments were found in

a Comparative Market Analysis (“CMA”) prepared by the appellant, a licensed real estate managing broker. The CMA describes the subject as follows:

This brick/frame house has nicely kept **ORIGINAL VINYL TILES** in all rooms. Eating in **OLD, NEVER REMODELED kitchen** will keep your appetite down. A master bedroom is [sic] so big that can hardly fit 1 queen bed and a vertical dresser. A view of the “lake” in the **backyard that floods** after every rain is a real gem. **Old windows** keep Nicor Gas in business. This old house has so much to offer.

(Emphasis in original.) The appellant asserts that Senate Bill 3044, which was signed into law in August 2014, allows real estate brokers, such as herself, to prepare CMAs for compensation. The CMA includes the printouts from the MLS for the five sale comparables.

The appellant also argues that the subject’s improvement size is 1,290 square feet of living area. In support of this argument, the appellant submitted a drawing of the subject, which included measurements of the subject’s exterior dimensions.

The appellant also submitted various decisions from the Board wherein the subject’s assessment was reduced for previous tax years.

Based on this evidence, the appellant requested a reduction in the subject’s assessment to \$13,349.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,312. The subject's assessment reflects a market value of \$223,120 when applying the 2017 statutory level of assessment for class 2 property of 10.00% 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 eight equity comparables and four sale comparables. The sale comparables sold between June 2016 and September 2016 for \$197,000 to \$345,000, or \$174.01 to \$225.00 per square foot of living area, including land. The board of review’s evidence states that the subject’s improvement size is 1,314 square feet of living area. No evidence was submitted in support of this assertion.

In written rebuttal, the appellant argued that the board of review’s comparables were not similar to the subject for various reasons.

At hearing, the appellant reaffirmed the evidence previously submitted, and testified that she used a tape measure to determine the subject’s exterior dimensions that were included in the drawing. The board of review analyst rested on the evidence previously submitted.

Conclusion of Law

Initially, the Board finds that the subject's improvement size is 1,290 square feet of living area. "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. The appellant submitted the drawing with measurements in support of the assertion that the subject's improvement size was 1,290 square feet of living area. Additionally, the appellant testified at hearing as to how she measured the subject's exterior dimensions. The board of review did not submit any evidence in support of its assertion that the subject's improvement size was 1,314 square feet of living area. Therefore, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's improvement size is 1,290 square feet of living area. The Board further finds that the subject's improvement size is 1,290 square feet of living area, which results in a market value of \$172.96 per square foot of living area, including land. The Board notes that it has no authority to correct the Cook County Assessor's records regarding the subject's improvement size; however, insofar as the subject's improvement size is used to determine the subject's correct assessment in this analysis, the Board will utilize the corrected figure.

Next, the Board finds that it is not bound by its previous decisions that the appellant has submitted. In Board of Educ. of Ridgeland School Dist. No. 122, Cook County v. Property Tax Appeal Bd., 2012 IL App (1st) 110461, ¶ 33, the intervenor school district argued that the Board accepted certain evidence in one appeal to the Board, but not in another allegedly similar appeal. Id. at ¶ 32. In finding that this practice was not erroneous, the appellate court looked to the Board's statutory authority: "The Board shall make a decision in each appeal or case appealed to it, and the decision shall be based upon equity and the weight of evidence and not upon constructive fraud, and shall be binding upon appellant and officials of government. 35 ILCS 200/16-185." Id. at ¶ 33. Thus, "each decision by the [Board] is necessarily fact specific and based upon the particular record of each case." Id. As each decision by the Board is necessarily fact specific, the Board is not bound by its previous decisions submitted by the appellant, and gives them no weight in this analysis.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that it cannot consider the adjustments made by the appellant in the CMA. The appellant argued that Senate Bill 3044 of the 98th General Assembly allows real estate brokers to prepare CMAs for compensation. This bill was signed into law as Public Act 98-1109, and made several changes and additions to the Real Estate License Act of 2000. One such addition was Section 10-45 of that Act, which states:

- (a) A broker price opinion or comparative market analysis may be prepared or provided by a real estate broker or managing broker for any of the following:
 - (1) an existing or potential buyer or seller of an interest in real estate;
 - (2) an existing or potential lessor or lessee of an interest in real estate;
 - (3) a third party making decisions or performing due diligence related to the potential listing, offering, sale, option, lease, or acquisition price of an interest in real estate; or

(4) an existing or potential lienholder or other third party for any purpose other than as the primary basis to determine the market value of an interest in real estate for the purpose of a mortgage loan origination by a financial institution secured by such real estate.

225 ILCS 454/10-45(a). Thus, none of the four stated purposes for allowing a real estate broker to prepare a CMA apply to this real estate tax assessment appeal. Moreover, paragraph (b) of this statute states as follows:

- (b) A broker price opinion or comparative market analysis shall be in writing either on paper or electronically and shall include the following provisions:
- (1) a statement of the intended purpose of the broker price opinion or comparative market analysis;
 - (2) a brief description of the interest in real estate that is the subject of the broker price opinion or comparative market analysis;
 - (3) a brief description of the methodology used to develop the broker price opinion or comparative market analysis;
 - (4) any assumptions or limiting conditions;
 - (5) a disclosure of any existing or contemplated interest of the broker or managing broker in the interest in real estate that is the subject of the broker price opinion or comparative market analysis;
 - (6) the name, license number, and signature of the broker or managing broker that developed the broker price opinion or comparative market analysis;
 - (7) a statement in substantially the following form: "This is a broker price opinion/comparative market analysis, not an appraisal of the market value of the real estate, and was prepared by a licensed real estate broker or managing broker, not by a State certified real estate appraiser."; and
 - (8) such other items as the broker or managing broker may deem appropriate.

225 ILCS 454/10-45(b). Based on the Board's review of the appellant's CMA, items (1), (3), (4), and (7) are not included as required by paragraph (b). While item (5) is also not expressly stated in the CMA, the Board can easily infer that the appellant, as the preparer of the CMA, has a current interest in the real estate that the CMA values, namely, the subject. These omissions call into question the credibility of the CMA.

Additionally, the CMA describes the subject as follows:

This brick/frame house has nicely kept **ORIGINAL VINYL TILES** in all rooms. Eating in **OLD, NEVER REMODELED kitchen** will keep your appetite down. A master bedroom is [sic] so big that can [sic] hardly fit 1 queen bed and a vertical dresser. A view of the "lake" in the **backyard that floods** after every rain is a real gem. **Old windows** keep Nicor Gas in business. This old house has so much to offer.

(Emphasis in original.) The printout from the MLS for sale comparable #1 in the CMA describes this comparable as follows: “PERFECT STARTER HOME IN DESIRABLE LOCATION ON A HUGE LOT! 3 BEDROOMS, 1 BATH ON A TREE LINED STREET. GREAT PRICE TO CUSTOMIZE TO YOUR TASTES!” The MLS listing for comparable #2 states as follows: “Single family home in either move in ready condition or waiting for you to bring in your own touches to make this your very own!! Endless potential! Location could not be any better! Great neighborhood, close to Brookfield Zoo and not far from schools, transportation, parks and more!” For comparables #4, the MLS describes this comparable as follows: “Perfect starter or one level living with no stairs! Good size rooms and closet space throughout. Wood laminate floors, large family room with cedar closet, modern kitchen with newer appliances, forced air heat and central air conditioning, nice size backyard with cedar fence, 2 car garage with door opener, close to Tot Lot and walk to Metra.” Finally, sale comparable #5 is described in the MLS as follows: “Attention investors and rehab specialist. This solid brick ranch sits on a rare 75x125 lot with 2 bedrooms, eat-in kitchen and wood-burning fireplace in the spacious living room. Sold as is.”

As with most property descriptions provided by real estate brokers, the descriptions provided for these four comparables¹ in their respective MLS listings highlight the appealing characteristics of those properties. Even sale comparable #5, which is apparently run-down, as it is being marketed to “investors and rehab specialists,” has its appealing attributes highlighted, such as the large lot size and wood-burning fireplace. The appellant, contrarily, has chosen to highlight the subject’s negative attributes in the CMA, such as the small bedroom size and perpetually flooded backyard. Thus, it can hardly be said that the appellant prepared the CMA in an objective manner. As such, the Board finds that any adjustments made by the appellant in the CMA are not credible, and the Board gives no weight to these adjustments.

The Board finds the best evidence of market value to be appellant comparables #1, #2, #3, and #4, and board of review comparables #5, #7, and #8. These comparables sold for prices ranging from \$123.77 to \$185.26 per square foot of living area, including land. The subject's assessment reflects a market value of \$172.96 per square foot of living area, including land, which is within the range established by the best comparables in this record. Based on this record, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is not justified.

¹ The MLS listing for sale comparable #3 did not include a narrative description of the property.

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



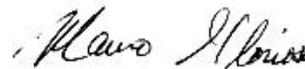
Member

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: October 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

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