



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

APPELLANT: Maria Campos
DOCKET NO.: 17-40060.001-R-1
PARCEL NO.: 19-22-102-020-0000

The parties of record before the Property Tax Appeal Board are Maria Campos, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$3,375
IMPR.: \$11,240
TOTAL: \$14,615

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1-story masonry dwelling with 1,000 square feet of living area.¹ The dwelling is approximately 40 years old. Features of the home include a full unfinished basement and a 2-car garage. The property is situated on a 3,750 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant partially completed Section IV–Recent Sale Data of the appeal petition disclosing the subject property was purchased in August 2016 for a price of \$114,700 from Planet Home Lending, LLC and that a realtor was involved. To document the sale, the appellant submitted copies of the

¹ Descriptive information was gleaned from the evidence submitted by the board of review as the appellant failed to provide detailed description of the subject property and did not complete “Section III, Description of Property” of the appeal petition.

Special Warranty Deed and Settlement Statement associated with the sale of subject which disclosed that a real estate commission was paid.² Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,615. The subject's assessment reflects a market value of \$146,151 or \$146.15 per square foot of living area, including land, when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted information on four comparable sales that have the same neighborhood code as the subject. The comparables have sites of either 3,750 or 4,987 square feet of land area and are improved with 1-story dwellings of frame, masonry, or frame and masonry construction that range in size from 897 to 1,170 square feet of living area and range in age from 58 to 86 years old. Three comparables each have a full basement, one of which has a recreation room, and one comparable was built on a concrete slab foundation. One comparable has central air conditioning, and each comparable has a 2-car garage. Each sale occurred in December 2016 for prices ranging from \$150,000 to \$243,000 or from \$147.06 to \$218.92 per square foot of living area, including land.

In addition, the board of review submitted a brief prepared by Roland Lara, Esq., analyst for the Office of Cook County Board of Review. In the brief, the analyst summarized the statutory and case law relating to compulsory sales and argued that the subject sale did not meet the fundamental requirements of an arm's-length transaction. Consequently, the analyst argued that the "[a]ppellant has failed to meet the burden of going forward by failing to provide substantive, documentary evidence that the sale was an arm's-length transaction" and thus requested that the appeal be dismissed or, in the alternative, the assessment be confirmed.

Additionally, the board of review through its above analyst also submitted "BOARD OF REVIEW'S SUPPLEMENTAL BRIEF TO ITS NOTES ON APPEAL REGARDING THE RECENT PURCHASE OF THE SUBJECT" in addition to "BOARD OF REVIEW'S REQUEST FOR AN ASSESSMENT INCREASE" arguing that the evidence in the record supports an increase in the subject's assessment. The aforementioned briefs did not contain a caption identifying the appeal at issue by docket number or the subject's Property Identification Number (PIN). To the contrary, attached to said briefs (and expressly referenced therein) was a copy of the printout referred to as "deed trail" that purportedly provided information regarding the subject property's sales history. However, the attached "deed trail" relates to a parcel other than the subject property.³

Based on this evidence, the board of review requested a dismissal of the appeal, an increase in the subject's assessment or, in the alternative, a confirmation of the subject's assessment

² The Settlement Statement depicts an invoice and payment of \$5,735 to "Xome Inc." listed under "miscellaneous charges" but does not specify whether or not this entity is a real estate broker. In light of the appellant's assertion that a real estate agent was involved in the transaction and in the absence of contrary evidence from the board of review, the Board finds that a payment to a real estate agent/broker was made.

³ The board of review "deed trail" depicts a Property Identification Number of 07-30-420-015-0000. The subject's PIN is 19-22-102-020-0000.

Conclusion of Law

The appellant argued the subject property's assessment was not reflective of its fair market value based on its August 2016 purchase price of \$114,700. When market value is the basis of the appeal, the value 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 and a reduction in the subject's assessment is not warranted.

Initially, as to the board of review's request to dismiss the appeal, Section 1910.63(b) of the Illinois Administrative Code provides as follows:

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

86 Ill.Admin.Code §1910.63(b)

The Board finds that in the instant case, the appellant marked "Recent sale" on the appeal petition as the basis of the appeal and partially completed Section IV–Recent Sale Data of the appeal petition disclosing the subject property was purchased in August 2016 for a price of \$114,700 from Planet Home Lending, LLC and that a realtor was involved. To document the sale, the appellant submitted copies of the Special Warranty Deed and Settlement Statement associated with the sale of subject property. As such, the Board finds the appellant met the requirements of 86 Ill.Admin.Code §1910.63(b) in going forward with the appeal.

Next, as to the board of review request for an increase in the subject's assessment, the Board finds that the board of review's brief in support of its request for an increase in the subject's assessment appears to be in support of a property other than the subject, as the documentary evidence referenced in the board of review brief depicts a different Property Identification Number. However, the Board will consider and analyze the comparable sales submitted by the board of review in determining the correct assessment.

The record contains four comparable sales submitted by the board of review. The Board gave less weight to board of review comparable sale #3 based on this dwelling having a concrete slab foundation, dissimilar from the subject's full basement. The Board finds the best evidence of market value to be board of review comparable sales #1, #2, and #4 as these three comparables were located in close proximity to the subject and are nearly identical to the subject in design, dwelling size, construction, foundation, and most features. These comparables also each sold in very close time proximity to the subject's January 1, 2017 assessment date at issue herein. These three best comparable sales in the record each sold in December 2016 for prices ranging from \$150,000 to \$243,000 or from \$147.06 to \$218.92 per square foot of living area, land included. The subject's assessment reflects a market value of \$146,151 or \$146.15 which falls slightly below the range established by the best comparable sales in the record but not enough to

demonstrate that the subject property is undervalued or that an increase in the subject's assessment is warranted as is requested by the board of review. Based on the best comparable sales and other evidence in the record, the Board finds that an increase in the subject's assessment as requested by the board of review is unsupported.

As to the subject's sale/purchase in August 2016, the Board finds the sale does not meet all of the fundamental requirements of an arm's-length transaction reflective of fair cash value. The Board finds the record contains no evidence that the subject property was advertised for sale or exposed on the open market. Although a realtor was involved in the transaction, the record is silent as to whether any advertisement was utilized in exposing the subject property to the general public. As such, the general public did not have the same opportunity to purchase the subject property at a negotiated sale price. Furthermore, the Board finds that the appellant did not refute or submit a rebuttal to the board of review's contention that the subject property was not advertised for sale.

Furthermore, the documentary evidence disclosed that the sale transaction was a bank REO (real estate owned) property as evidenced by the seller being a lending institution and the instrument of transfer being via Special Warranty Deed which is a limited form of warranty and may diminish the value of the property granted. Consequently, the Board finds that based on the evidence in the record, the subject property was not advertised for sale or exposed to the open market in an arm's-length transaction prior to the sale and, consequently, the Board gave little weight to the subject's sale transaction for market value consideration.

In conclusion, based on the overall evidence in the record, the Board finds that the appellant did not demonstrate by a preponderance of the evidence that the subject property is overvalued and a reduction in the subject's assessment is not justified.

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: November 16, 2021



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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