



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

APPELLANT: Jeffrey Wong
DOCKET NO.: 17-41670.001-R-1
PARCEL NO.: 31-03-313-007-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Wong, 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: \$2,832
IMPR.: \$8,378
TOTAL: \$11,210

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 one-story dwelling of frame and masonry construction with 1,679 square feet of living area. The dwelling is approximately 50 years old. Features of the home include an unfinished partial basement, central air conditioning, a fireplace and a 2-car garage. The property has a 11,329 square foot site and is located in Country Club Hills, Rich 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's counsel partially completed Section IV – Recent Sale Data of the Residential Appeal form disclosing only that the property was purchased May 2, 2017 for \$55,000. Appellant's counsel submitted a closing statement which shows the seller as a land trust and the buyer as VPP Holdings, LLC, with a sale price of \$55,000. The closing statement does not show the payment

of any real estate commissions. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price of \$55,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,210. The subject's assessment reflects a market value of \$112,100 or \$66.77 per square foot of living area, land included, when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, all of which have the same neighborhood code as the subject property. The comparables consist of one-story frame or frame and masonry class 2-03 dwellings ranging in age from 42 to 58 years old and ranging in size from 1,037 to 1,426 square feet of living area. Three comparables have either a full or partial basement, two of which have finished area, and central air conditioning. One comparable has a concrete slab foundation. Each comparable has either a 1-car or a 2.5-car garage. The dwellings are situated on sites ranging in size from 8,432 to 10,125 square feet of land area. The properties sold in either November or December 2016 for prices ranging from \$93,000 to \$130,000 or from \$79.19 to \$99.83 per square foot of living area, land included. Based on the above evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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 gives little weight to the subject's May 2017 sale due to the fact that there was no evidence presented by the appellant to indicate that the sale transaction had any of the elements of an arm's length transaction as there was no indication if the property was sold between related parties or whether the property was advertised or exposed on the open market prior to the sale; nor was there any evidence that the transaction occurred between a willing seller and a willing buyer.

The Board finds the best evidence of market value in the record to be the comparable sales submitted by the board of review. These comparables were similar to the subject in location, age, style and some features. The comparables sold in November and December 2016 for prices ranging from \$93,000 to \$130,000 or from \$79.19 to \$99.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$112,100 or \$66.77 per square foot of living area, including land, which falls within the range established by the comparable sales in this record on an overall basis but below the range on a per square foot basis which is logical given the subject's larger dwelling size compared to the comparables. After considering adjustments to the comparables for differences from the subject, the Board finds 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

AGENCY

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