



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

APPELLANT: Avraham Alalouf  
DOCKET NO.: 17-43171.001-R-1  
PARCEL NO.: 30-20-118-037-0000

The parties of record before the Property Tax Appeal Board are Avraham Alalouf, the appellant, by attorney Abby L. Strauss, of Schiller Law 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 **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:** \$1,509  
**IMPR.:** \$1,571  
**TOTAL:** \$3,080

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 exterior construction with 1,147 square feet of living area. The dwelling was approximately 60 years old. Features of the home include a concrete slab foundation, central air conditioning and a 1.5-car garage. The property has a 9,020 square foot site and is located in Calumet City, Thornton 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 completed Section IV – Recent Sale Data of the appeal petition reporting that the subject property was purchased on June 19, 2016. The property was purchased from Bank of New York

Mellon and the appellant reported that the parties to the transaction were not related. The appellant reported the property was sold by a Realtor with Premier Midwest Realty and listed with the Multiple Listing Service (MLS) for a period of 69 weeks. In further support, the appellant submitted copies of the Real Estate Contract reiterating a purchase price of \$30,800 and a copy of the Settlement Statement depicting the seller as Bank of New York Mellon and the purchase price as \$30,800 on April 27, 2016 with the distribution of two commissions to one entity as part of the sale. A copy of the MLS listing sheet disclosed an original asking price for the property of \$75,000 with a marketing time of 69 days.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price at the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,418. The subject's assessment reflects a market value of \$64,180 or \$55.95 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review reported that the subject property was purchased in May 2016 for \$30,800 or \$26.85 per square foot of living area, including land, and submitted information on four comparable sales located within the same neighborhood code as the subject and either within the subject's subarea or within ¼ of a mile of the subject. The comparables had lots ranging from 4,650 to 6,200 square feet of land area and were improved with either a 1-story or a 1.5-story class 2-02 or class 2-03 dwellings of masonry or frame and masonry exterior construction. The comparables range in size from 749 to 1,419 square feet of living area and range in age from 58 to 67 years old. Each comparable has a full basement, one of which has a formal recreation room. One comparable has central air conditioning and each comparable has either a 1.5-car or a 2-car garage. The comparables sold from October to December 2016 for prices ranging from \$65,000 to \$96,900 or from \$57.43 to \$120.00 per square foot of living area, including land.

In addition, the board of review submitted a supplemental brief citing numerous cases on fair cash value, compulsory sale statutory citations and discussion of Special Warranty Deeds, Quitclaim Deeds and Estate Sales. In support of the contention that the subject's transaction was not arm's length and/or was a compulsory sale, the board of review provided a copy of the deed trail for the subject property depicting a May 2016 purchase with a transfer by Special Warranty Deed.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In rebuttal, counsel for the appellant argued that the sales presented by the board of review did not come from a verified source or reflect adjustments for differences in size, location, age, bathroom count, condition, amenities and/or date of sale. The appellant reiterated the contention that the recent sale of subject is indicative of its fair market value and the property had been listed on the MLS for several weeks.

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted data concerning the 2016 purchase price of the subject property and the board of review submitted four suggested comparable sales, along with acknowledging the subject's date of purchase and sale price, in support of their respective positions before the Property Tax Appeal Board. The Board has given little weight to the board of review comparables which differ from the subject in design, dwelling size, foundation type and/or amenities when compared to the subject. The Board has also given little weight to the board of review's brief with case citations and generalized discussion of market value determinations based on arm's length sale transactions. While the board of review summarily infers that the subject's sale price was not arm's length, there is no specific data provided to support that inference and/or to contradict the appellant's evidence of the marketing of the property prior to sale.

On this record, the Board finds the best evidence of market value to be the purchase of the subject property in May 2016, approximately eight months prior to the lien date, for a price of \$30,800 or \$26.85 per square foot of living area, including land. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 69 weeks. In further support, the appellant submitted copies of the Real Estate Contract reiterating a purchase price of \$30,800 and a copy of the Settlement Statement depicting the seller as Bank of New York Mellon and the purchase price as \$30,800 on April 27, 2016 with the distribution of two commissions to one entity as part of the sale. A copy of the MLS listing sheet disclosed an original asking price for the property of \$75,000 with a marketing time of 69 days. The Board finds the purchase price of \$30,800 is below the market value reflected by the assessment of \$64,180.

The comparable sales presented by the board of review were dissimilar in design/story height, foundation type and/or amenities when compared to the subject. Furthermore, the Board finds the board of review did not present any substantive evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value at the time of sale. A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). Furthermore, the sale of a property during the tax year in question is a relevant factor in considering the validity of the assessment. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369, 375 (1st Dist. 1983).

Based on this record, the Board finds the subject property is overvalued given its recent purchase price that was not adequately refuted. Therefore, the Board finds a reduction in the subject's assessment to reflect the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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: July 20, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Avraham Alalouf, by attorney:  
Abby L. Strauss  
Schiller Law P.C.  
33 North Dearborn  
Suite 1130  
Chicago, IL 60602

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602