



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

APPELLANT: Flawless Homes, LLC
DOCKET NO.: 17-43574.001-R-1
PARCEL NO.: 10-10-418-034-0000

The parties of record before the Property Tax Appeal Board are Flawless Homes, LLC, 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: \$5,119
IMPR.: \$22,819
TOTAL: \$27,938

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 split-level dwelling of frame and masonry exterior construction with 2,090 square feet of living area. The dwelling was built in 1961. Features of the home include a partial basement with finished area, central air conditioning, one fireplace and a two-car garage. The property consists of a 7,061 square foot site and is located in Skokie, Niles Township, Cook County.¹

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in September 2017 for a price of \$279,384 from HSBC Bank USA. The appellant completed Section IV–Recent Sale Data of the appeal petition disclosing the parties to the transaction were not related, the property was sold by the owner and the property was advertised for sale through the Multiple Listing Service

¹ The only evidence of descriptive data for the subject property was provided by the appellant.

(MLS). To document the sale the appellant submitted a copy of the Settlement Statement associated with the sale of subject which disclosed real estate commissions were paid to two entities.

The appellant also submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$39,734, which reflects a market value of \$397,734 or \$190.30 per square foot of living area, land included, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

Based on this evidence, the appellant requested a reduction in the subject's assessment to approximately reflect the sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for a different parcel. In support of its contention of the correct assessment the board of review submitted information on four comparable sales, with one comparable located within the same neighborhood code and same block as the subject. The comparables have sites that range in size from 7,182 to 10,579 square feet of land area and are improved with 1-story and 1.5-story dwellings of masonry exterior construction that range in size from 1,215 to 1,427 square feet of living area and range in age from 55 to 65 years old. The comparables have other features with varying degrees of similarity to the subject. The sales occurred in November 2015 or December 2016 for prices ranging from \$85,000 to \$130,000 or from \$68.11 to \$91.16 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the only credible evidence of the subject's market value was submitted by the appellant. The appellant also disclosed the subject was listed on the MLS for 192 days.

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 Board finds the best evidence of market value to be the purchase of the subject property in September 2017 for a price of \$279,384. 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 had been advertised on the open market with the Multiple Listing Service for 192 days. In further support of the subject's transaction the appellant submitted a copy of the Settlement Statement. The Board finds the purchase price of \$279,384 is below the market value of \$397,734 as reflected by the assessment. The Board also finds the board of review did not present any evidence to challenge the arm's length nature of the transaction and the suggested comparable sales presented by the board of review do not overcome the arm's length sale of the

subject. Furthermore, the comparables are different style dwellings, have significantly smaller dwelling sizes and/or located in a different neighborhood assessment code when compared to the subject property. Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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: June 8, 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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APPELLANT

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