



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

APPELLANT: Julie Parris
DOCKET NO.: 18-31782.001-R-1
PARCEL NO.: 15-34-303-009-0000

The parties of record before the Property Tax Appeal Board are Julie Parris, the appellant(s), by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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: \$2,156
IMPR.: \$20,468
TOTAL: \$22,624

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 2018 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 90-year-old, one-story residence of masonry construction with 1,246 square feet of living area. Features of the building include one full bathroom and a two-car garage. The property has a 3,750 square foot site 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.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence, including a settlement statement, indicating the subject property was purchased on October 13, 2015, for a price of \$146,250, or \$117.38 per square foot of living area, including land. In Section IV of the appeal form, the appellant indicates the sale was not a transfer between family members or related corporations. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$14,625. The appellant also contends

assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five suggested equity comparables. Each comparable property was improved with a one-story residence of either masonry or frame construction. Based on this evidence, the appellant requests a reduction in the subject's total assessment, including land, to \$16,734. The appellant also submitted the board of review's decision letter disclosing the total assessment for the subject of \$22,624.

The board of review disclosed the subject's current total assessment of \$22,624, which reflects a market value of \$226,240, or \$181.57 per square foot of living area, including land, when using the 2018 level of assessment for Cook County of 10%. The subject's improvement assessment is \$20,468, or \$16.43 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparable properties and three sales comparable properties. Each equity comparable property was improved with a one-story residence of masonry construction. The three sales comparables were improved with a one-story residence of either frame, masonry, or frame and masonry construction and sold for prices ranging between \$230,000 and \$420,000. The board also included the subject property in its grid analysis reflecting the property was sold on November 17, 2015, for \$146,250.

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 on the basis of market value *is not warranted*.

As an initial matter, the Property Tax Appeal Board finds the subject's sale does not meet one of the fundamental elements of an arm's-length transaction. The Board finds the appellant did not indicate whether the subject property was advertised or exposed for sale on the open market. Also, the appellant indicated that the parties to the sale were not related. However, the settlement contract reveals the seller and buyer had the same last name, which indicates the existence of a familial relationship. The appellant is identified on the settlement contract as "Julie Cebilinski-Parris" and the seller as "Mary Ann Cebilinski." Therefore, the Board gave little weight to the sale of the subject property as the sale does not meet the elements of an arm's-length to be considered indicative of fair market value.

Section 1-50 of the Property Tax Code defines fair cash value as:

The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. (35 ILCS 200/1-50)

Similarly, Illinois Courts has stated fair cash value is synonymous with fair market value and is defined as the price a willing buyer would pay a willing seller for the subject property, there being no collusion and neither party being under any compulsion. Springfield Marine Bank v.

Property Tax Appeal Board, 44 Ill.2d 428, 256 (1970) and Ellsworth Grain Company v Property Tax Appeal Board, 172 Ill.App.3d 552, 526 (4th Dist. 1988). Although the appellant's evidence indicates the subject's transaction was between a willing buyer and seller, the Board finds the transaction was not advertised for sale on the open market and is not typical of the due course of business and trade. Thus, the general public did not have the opportunity to purchase the subject property at any negotiated sale price. Furthermore the appellant left blank the part of Section IV of the appeal form which inquires as to whether a realtor was used or sold by owner, whether the property sold due to a foreclosure, and whether the property sold using a contract for deed.

The Board finds there are other credible sources that specify a property must be advertised for sale in the open market to be considered an arm's-length transaction that is indicative of fair market value. The Dictionary of Real Estate Appraisal [American Institute of Real Estate Appraisers, *The Appraisal of Real Estate*, 8th ed. (Chicago American Institute of Real Estate Appraisers, 1983), 33], provides in pertinent part: The most probable price in cash, terms equivalent to cash, or in other precisely revealed terms, for which the appraised property will sell **in a competitive market** under all conditions requisite to fair sale; The property is **exposed for a reasonable time on the open market**. Additionally, the Property Assessment Valuation, 2nd edition, states: Market value is the most probable price, expressed in terms of money, that a property would bring if **exposed for sale in the open market** in an arm's-length transaction between a willing seller and a willing buyer; a reasonable time is allowed for **exposure to the open market**. International Association of Assessing Officers, Property Assessment Valuation, 2nd edition, Pgs. 18, 35, (1996). Since the appellant omitted information as to whether or not the subject property was advertised for sale or exposed to the open market to be considered an arm's-length transaction, the Board gave little weight to the subject's transaction for market value consideration. Furthermore, the sales comparables submitted by the board of review indicate similar properties sold for a considerably higher amount than the subject property.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 the best evidence of assessment equity to be *appellant's comparable #1 and board of review comparables #1, #2, #3, and #4*. These comparables had improvement assessments that ranged from \$11.32 to \$17.73 per square foot of living area. The subject's improvement assessment of \$16.43 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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

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: January 17, 2023



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

Julie Parris, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

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