



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

APPELLANT: Eyob Meles
DOCKET NO.: 18-49239.001-R-1
PARCEL NO.: 20-08-423-007-0000

The parties of record before the Property Tax Appeal Board are Eyob Meles, the appellant; 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: \$2,015
IMPR.: \$5,930
TOTAL: \$7,945

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 91-year old, two-story, multi-family dwelling with 2,268 square feet of living area of masonry construction. Features of the home include: a full basement and a two-car garage. The property has a 3,100 square foot site and is located in Lake Township, Cook County. The subject is classified as a class 2-11, multi-family, residential property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal, while raising recent construction and market value issues. In support of the recent construction issue, the appellant's petition initially states that the most recent sale was in November 13, 2019 for a price of \$175,000. In the recent construction portion of the petition, the appellant stated that the total cost of the subject was "\$4,700" and that the residence was constructed, or remodeled, an addition added, or

other building erected on 2-28-2018. The appellant's response to the question "does this amount include all costs incurred for the construction, such as contractor's fees, architectural or engineering fees, landscaping of homesite, and/or building permits" was "No". In a short statement, the appellant indicated that the property was purchased in 2016 for \$47,000 and that the building was uninhabitable until late 2018. A copy of the settlement statement for this transaction was submitted evidencing a purchase on December 2, 2016 for \$47,000. He also stated that significant monetary resources were used to revitalize the property and that he is seeking an assessment reduction due to the condition of the building prior to rehabilitation. In addition, the appellant's petition stated that the date that remodeling was completed was 8-1-2018, while in response to the petition's question of what date the addition or other buildings were completed was listed as not applicable.

In support of these assertions, the appellant submitted only one building permit from the City of Chicago dated 4-30-2018 with a description of permitted work: repair existing rear open wood, two-story porch per drawings with a total permit period of 29 days for work completion. Moreover, the appellant submitted a copy of a work invoice dated 2-27-2018 for: repair of masonry; replace lintels; partially rebuild front masonry porch because some bricks were not matching; tuck point areas with holes or washed out mortar; install masonry for required balcony height; demo front entry stairs and install new concrete; repair or skim coat concrete in rear; and relocate gutter. The quoted cost for these repairs was \$33,500.

Further, the appellant submitted an appraisal estimating the subject property had a market value of \$47,000 as of November 3, 2016. Another attachment was a copy of a settlement statement for the subject's sale by the appellant on November 13, 2019 for a value of \$175,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,945. The subject's assessment reflects a market value of \$79,450 or \$35.00 per square foot of living area, including land, when applying the level of assessment for class 2, residential property under the Cook County Real Property Assessment Classification Ordinance of 10%. In addition, the board of review's notes state that the appellant's appraisal was completed in 2016 which was in a previous triennial assessment period, while the board's comparables indicate a sales range higher than the subject property's market value.

In support of its contention of the correct assessment, the board of review submitted descriptive, assessment, and sales information on four comparable sales. Each was improved with a two-story, multi-family dwelling of frame or masonry construction located within the subject's subarea. They ranged in age from 94 to 130 years and in size from 1,360 to 2,598 square feet of living area. The properties sold from August, 2016 through July, 2018 for unadjusted prices that ranged from \$80.38 to \$111.76 per square foot of living area.

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 finds the best evidence of market value to be the appellant's evidence regarding the subject's initial purchase and subsequent remodeling. The appellant's statement disclosed that the subject was initially purchased in December, 2016 for \$47,000. Thereafter, for several years, the appellant chose to undertake "revitalization of the property", while allegedly remodeling or repairing portions of the subject property. While the appellant submitted an invoice for \$33,500 of repair work, there was no evidence to confirm if any of the work was actually completed and when that completion occurred from December, 2016 through January, 2018, the assessment date at issue in this appeal. The appellant's only City of Chicago permit submitted into the record related to "repair of existing rear open wood, two-story porch". Upon review of the appellant's assertions and/or contradictory statements as well as the lack of supporting documentation for these assertions, the Board finds that the appellant's cosmetic work or repairs did not rise to the level of uninhabitability as of the assessment date of January 1, 2018.

Further, the Board finds that the subject's appraisal submitted by the appellant is accorded diminished weight due to the fact that it occurred on November 3, 2016, that was not only prior to the appellant's purchase on December 2, 2016, but also prior to years of possible repairs and cosmetic work prior to the assessment date at issue of January 1, 2018. The end result of this repair and/or cosmetic work was the subject's sale on November 13, 2019 for a value of \$175,000.

Moreover, the Board finds that the board of review submitted data on four comparable sales that sold for unadjusted prices ranging from \$80.38 to \$111.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$79,450 or \$35.00 per square foot of living area, including land, which is well below the range established by the best comparable sales in the record. The Board further finds that this disparity may account for any on-going repair work. Therefore, based on the parties' evidence, 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:

May 18, 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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