



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

APPELLANT: Joe Salem
DOCKET NO.: 19-38282.001-R-1
PARCEL NO.: 24-05-302-074-0000

The parties of record before the Property Tax Appeal Board are Joe Salem, the appellant, by attorney Ellen G. Berkshire of Verros Berkshire, PC in Oakbrook Terrace, 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: \$4,064
IMPR.: \$13,817
TOTAL: \$17,881

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 2019 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 is improved with a one-story dwelling of frame construction containing 1,572 square feet of living area. The dwelling is approximately 61 years old. Features of the property include a slab foundation, one bathroom, and a two-car garage. The property has a 9,032 square foot site located in Oak Lawn, Worth 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 disclosing the subject property was purchased on January 24, 2018, for a price of \$111,900. The appellant completed Section IV – Recent Sale Data of the appeal identifying the seller as the Federal National Mortgage Association and further indicated the transaction was a foreclosure sale. The appellant further indicated the property was advertised

for sale in a local newspaper in accordance with Section 15-1507(c) of the Code of Civil Procedure (735 ILCS 5/15-1507(c)), which sets forth the Notice of Sale provisions of a Judicial Sale. As documentation the appellant submitted a copy of the Judicial Sale Deed; a copy of the Order Approving, Report of Sale and Distribution, Confirming Sale and Eviction Order; a copy of the Receipt of Sale; and a copy of the Duplicate Certificate of Sale. Based on this evidence, the appellant requested subject's assessment be reduced to \$11,190.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,881. The subject's assessment reflects a market value of \$178,810 or \$113.75 per square foot of living area, land included, when using level of assessments for class 2-03 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on three comparables improved with one-story dwellings of frame or masonry exterior construction that range in size from 1,104 to 1,350 square feet of living area. The dwellings were either 56 or 60 years old. Comparable #1 has a crawl space foundation while comparables #2 and #3 have full unfinished basements. Comparable #1 has central air conditioning, one fireplace, two bathrooms and a two-car garage. Comparables #2 and #3 have one bathroom and either a 1.5-car or a 2.5-car garage. The comparables have sites with either 6,700 or 10,147 square feet of land area. These properties have the same assessment neighborhood code and classification code as the subject property. These properties have improvement assessments that range from \$14,697 to \$15,846 or from \$10.88 to \$14.35 per square foot of living area while the subject has an improvement assessment of \$13,817 or \$8.79 per square foot of living area. Comparable #1 also sold in September 2018 for a price of \$199,000 or \$147.41 per square foot of living area, including land.

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 warranted.

Initially, the Board gives less weight to board of review comparables #2 and #3 as neither property sold, and the assessment equity analysis presented with these two comparables does not address the appellant's overvaluation argument.

The appellant provided evidence that the subject property was purchased in January 2018 for a price of \$111,900 or \$71.18 per square foot of living area, including land. However, the transaction was a Judicial Sale which was the result of a foreclosure with the seller being the Federal National Mortgage Association and the appellant receiving a Judicial Sale Deed. This type of transaction has elements of compulsion or duress calling into question whether the purchase price is truly indicative of fair cash value. Additionally, the sale occurred approximately one year prior to the assessment date at issue, which also calls into question

whether the subject's Judicial Sale is reflective of fair cash value as of January 1, 2019. The board of review submitted one comparable sale that was similar to the subject in age, style and size but had superior features than the subject with central air conditioning, one fireplace and an additional bathroom, suggesting downward adjustments to the comparable would be appropriate to make it more like the subject property. This property sold more proximate in time to the assessment date at issue than did the subject property for a price of \$199,000 or \$147.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$178,810 or \$113.75 per square foot of living area, including land, which is above the price the subject commanded at the Judicial Sale but below the only other sale in this record that appears to have the more traditional elements of an arm's length transaction. After considering both sales, the Board finds the subject's assessment is correct 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



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 21, 2024



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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