



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

APPELLANT: Kavita Sharma
DOCKET NO.: 19-49660.001-R-1
PARCEL NO.: 13-31-125-001-0000

The parties of record before the Property Tax Appeal Board are Kavita Sharma, the appellant(s), by attorney Eric Feldman, of Eric Feldman & Assoc. 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 **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: \$11,697
IMPR.: \$16,857
TOTAL: \$28,554

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 consists of a 91-year-old, 1.5-story, single-family dwelling of masonry construction with 1,656 square feet of living area. Features of the home include: an unfinished full basement and a two-car garage. The property has a 9,358 square foot site and is located in Chicago, Jefferson 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, in part, on overvaluation based on a recent sale. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on March 15, 2017, for a price of \$181,500. The appellant submitted a master statement and answered the questions in Section IV of the residential appeal. In their answers, the appellant indicated that the seller was Pennymac Corp., that a realtor was used to market the property, that the property was on the market for about 3.5 months, and that the property was sold due to a

foreclosure action. Under the “date occupied” section, the appellant wrote “Currently under construction.”

The appellant also made a contention of law argument as the basis of the appeal. In support of this argument the appellant submitted a brief and supporting evidence. The appellant argues that “The Subject Property has been 100% vacant due to the continuous rehabbing of the property. (See attached vacancy pictures, vacancy/occupancy affidavit and online permit status reports).” The appellant cites no legal authority for this contention: no statutes, caselaw, or administrative rules. In their analysis, the appellant takes the building’s assessed value of \$6,452 (that they determined based on the purchase price) multiplied by an occupancy percentage of 20% which results in a “requested building assessed value” of \$1,291. The appellant provides no explanation or authority for the use of 20% occupancy percentage. The appellant submitted copies of two City of Chicago building permits. The building permit issued July 12, 2017, says, “Description of permitted work interior alterations, new second floor addition, new rear wood porch to an existing single family residence.” The appellant also submitted a series of emails with picture attachments. An email dated July 1, 2029, was entitled “Fwd: ProjectDox Upload Confirmation for 100826734 2057 N NEVA AVE,” contained a box labeled description which read, “RS-1 – INTERIOR ALTERATIONS TO AN EXISTING SINGLE FAMILY HOME NEW FRONT ONE STORY DECK, REPAIR GARAG” [sic]. In an email dated December 30, 2019, that was titled “Neva pictures” contained a message that says, “2nd floor pictures” and attached to this email were five pictures of walls at the studs. In a separate email dated December 30, 2019, entitled “2057 Neva framing pictures” with a message that says, “Hi Mike, please find attached first set of pictures Kavita,” there are six attached pictures with the walls at the studs. In a third email from December 30, 2019, entitled “2058 n Neva more pictures” there is no message but does include six pictures with walls at the studs. Lastly, an email dated December 31, 2019, with a message that read “Hi Mike and Susan Sorry if this is a repeat. Sending some more pictures. Regards Kavita Happy New Year !” This email contains seven pictures of walls and ceilings at the studs and a removed appliance. None of the photos contain a date stamp. The record does not contain any affidavits or permit status reports.

Based on their arguments and their submitted evidence, the appellant requested a reduction in the subject's assessment to \$12,988.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,554. The subject's assessment reflects a market value of \$285,540 or \$172.43 per square foot of living area, land included, when using the 10% assessments for a class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention that the assessment be confirmed, the board of review submitted information on four comparable sales.

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.

First the Board examines the appellant's argument based on the recent sale. The Board finds that the sale of the subject in March of 2017 for \$181,500 was a "compulsory sale." A "compulsory sale" is defined as:

(i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

35 ILCS 200/1-23. The Board finds that the sale of the subject is a compulsory sale, in the form of a foreclosure, based on the parties' documentation and the appellant's own admission. The master statement showed that the seller was Pennymac Corp., a mortgage lender.

Real property in Illinois must be assessed at its fair cash value.

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so.

Bd. of Educ. of Meridian Cmty. Unit Sch. Dist. No. 223 v. Ill. Prop. Tax Appeal Bd., 2012 IL App (2d) 100068, ¶ 36 (citing Chrysler Corp. v. Ill. Prop. Tax Appeal Bd., 69 Ill.App.3d 207, 211 (2d Dist. 1979)). A compulsory sale is not an arm's length sale.

A compulsory sale, while not an arm's length sale, may still be reflective of a fair market value. The Board may look to the market value evidence submitted by the parties to determine whether the purchase price was at the subject's fair market value. 86 Ill.Admin.Code §1910.65(c). Such evidence may consist of an appraisal or the sales of comparable properties. 86 Ill.Admin.Code §1910.65(c); see, Calumet Transfer, LLC v. Ill. Prop. Tax Appeal Bd., 401 Ill.App.3d 652, 655-56 (1st Dist. 2010) ("[The Board] allowed the [intervenor] to challenge the arm's-length nature of the transaction by offering evidence of comparable property sales. This was permissible under paragraph (4) of section 1910.65(c).") The appellant did not submit any comparable sales or an appraisal to corroborate their assertion that the sale price was indicative of the fair market value. Without further evidence such as this the appellant has failed to meet their burden that showing price of the compulsory sale was reflective of the fair market value. Based on this record, the appellant failed to meet their burden of proof and show by a preponderance of the evidence that the recent sale price was the fair market value and a reduction in the subject's assessment is not justified on this basis.

Next, the appellant argued a contention of law. "The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party shall submit

a brief in support of his position.” 86 Ill.Admin.Code §1910.65(d). “Standard of proof. Unless otherwise provided by law or stated in the agency’s rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15.

The appellant raises the issue of “vacancy” in their brief. The appellant cites no authority to support a reduction on this basis. The appellant does not present any statute, caselaw, or administrative rule citations as a basis of their legal argument. Vacancy is not a recognized basis to seek a reduction of assessed value at the Property Tax Appeal Board. Furthermore, under their heading “Vacancy Analysis,” the appellant presents a calculation, but does not provide any explanation for this calculation. Specifically, the occupancy percentage of 20% is undefined and also not supported by any authority.

There is, however, a statutory authority that permits pro-rata valuations when a building is uninhabitable under 35 ILCS 200/9-180. Here, the appellant does not make any specific claims that the property was uninhabitable. The closest the appellant comes to saying the property was uninhabitable was in the brief where they indicate that the property was “vacant due to continuous rehabbing of the property.” However, the appellant provided no affidavits, testimony, or documentation that the property is unfit for habitation. The appellant did not even provide evidence as to when the actual construction took began, merely when a building permit was issued. The appellant provided pictures of walls that appeared to be under construction, but provided no affidavit describing what the pictures depicted or even laying foundation for when those pictures were taken. No pictures contained a date stamp. There is evidence of when the pictures were emailed, but no foundational evidence of when the pictures were actually taken. Additionally, the original July 2017 building permit indicates that the permitted work includes a “new second floor addition” and a “new rear wood porch to an existing single family residence.” There is no evidence in the record that shows the construction of a second-floor addition and installation of a rear porch caused the property to become uninhabitable. Simply because a residence is under construction does not *per se* render the residence uninhabitable. Similarly, a residence may be vacant due of the inconvenience construction could cause the homeowner but may still be habitable all the same. This Board will not make conclusions that conflate vacancy and uninhabitability. This Board finds that the appellant has failed to prove their contention of law basis by a preponderance of the evidence and a reduction of 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: June 18, 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

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