



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

APPELLANT: Robert Hunt
DOCKET NO.: 20-20014.001-R-1
PARCEL NO.: 29-14-214-060-0000

The parties of record before the Property Tax Appeal Board are Robert Hunt, 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 **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: \$1,285
IMPR.: \$8,715
TOTAL: \$10,000

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 2020 tax year.¹ 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 two-story townhome of frame and brick construction with 2,197 square feet of living area. The dwelling was built in 2009 on a concrete slab foundation and features central air conditioning, two fireplaces, and a 2-car garage. The property has a 3,674 square foot site and is located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.²

¹ The taxpayer's original appeal was based on a "rollover" pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). However, as the tax year 2020 at issue is not within the same triennial assessment period for Thornton Township as the prior year appeal, section 16-185 is not applicable. The Board finds the appellant timely amended his residential appeal form to "recent sale" and "comparable sales."

² The Board takes judicial notice of the subject's classification based on the evidence submitted before Property Tax Appeal Board in a prior year appeal regarding the subject property.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on August 22, 2017 for a price of \$100,000 from RRCH #4, LLC. 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 owner/realtor and the property was advertised for sale through the Multiple Listing Service for four months. To document the sale, the appellant submitted copies of the real estate purchase/sale contract, the settlement statement, and the Closing Disclosure associated with the sale of subject which disclosed real estate commissions were paid.

In further support of his claim, the taxpayer submitted information on three comparable sales, two of which are located within two blocks of the subject and one comparable located 4 miles from the subject. The comparables have sites of either 2,487 or 3,753 square feet of land area and are improved with two-story dwellings of frame and masonry construction that contain either 1,342 or 1,731 square feet of living area and are either 12 or 19 years old. The comparables are each built on a concrete slab foundation and feature central air conditioning, one or two fireplaces, and a 2-car garage. The sales occurred from December 2018 to March 2019 for prices ranging from \$85,000 to \$116,000 or from \$57.77 to \$68.77 per square foot of living area, including land.

The appellant's submission also includes a copy of the "Cook County Board of Review" final decision disclosing that the subject has a total assessment of \$13,452, which reflects a market value of \$134,520 when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance. The residential appeal form depicted the subject had a land assessment of \$1,377 and an improvement assessment of \$12,075. Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$10,000 to reflect the purchase price or \$100,000 when applying the 10% level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by letter dated July 1, 2021.

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 only evidence of market value in the record was submitted by the appellant. The record contains evidence that the subject was purchased in August 2017 for a price of \$100,000. 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 and it had been on the market for four months. In further support of the subject's transaction the appellant submitted a copy of the purchase/sale contract, the settlement statement, and the Closing Disclosure associated with the sale of subject which disclosed real estate commissions were paid. Additionally, the appellant submitted sales information on three comparable properties. The Board finds that although the sale of the subject in August 2017 is remote in time from the January 1, 2020 assessment date at issue, the Board finds that the sale had all the elements of an arm's length transaction. Furthermore, The Board finds that the subject's sale price is supported by appellant's comparable #1 which is located within two blocks of the subject and is nearly identical to the subject in lot size, design, exterior construction, foundation type, and most features. This comparable sold in December 2018 for a price of \$100,000 which is identical to the subject's sale price. Finally, the Board finds the board of review did not challenge the arm's length nature of the transaction or submit any evidence of alternate valuation. The subject's sale price of \$100,000 is below the market value of \$134,520 as reflected by the assessment. Therefore, 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: November 16, 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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