



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

APPELLANT: Joseph Surzyn
DOCKET NO.: 20-23940.001-R-1
PARCEL NO.: 24-36-103-051-0000

The parties of record before the Property Tax Appeal Board are Joseph Surzyn, 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: \$2,300
IMPR.: \$100
TOTAL: \$2,400

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. The Property Tax Appeal Board (PTAB) finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 1.5-story dwelling of frame exterior construction with 1,887 square feet of building area. The building is approximately 112 years old and has an unfinished full basement. The property has a 7,250 square foot site and is located in Blue Island, Worth Township, Cook County. The subject is classified as a class 2-11 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 sold by the appellant to DEI Series LLC (the buyer) on December 10, 2020 for a price of \$24,000. The appellant completed Section IV – Recent Sale Data of the Residential Appeal petition disclosing the sale was not between related family members or related corporations, the property was not advertised for sale, the property was not sold due to a foreclosure or using a contract for deed, and also denoted “As of the date of this PTAB Appeal (March 1, 2021), the Property has not been renovated and remains

unoccupied.” The appellant contends the subject property is overvalued, the subject’s sale was an arm’s length- transaction, and further provided a “PTAB Appeal Explanation” of the events leading up to and the basis/reasons for filing of the appeal. As part of the evidence, the appellant disclosed he was contacted by a distressed property developer with DEI Series LLC to purchase the property, and provided extensive documentation and photographs regarding the sale of the property and its deteriorated/uninhabitable condition, including the Cook County Residential Reassessment Notice, a settlement statement, the sales contract that reported the property was sold in its “as is” condition, the Affidavit of Title/Bill of Sale, the 1099-S Certification Form, and a photo of the “Not Approved for Occupancy” notice from the City of Blue Island Building Dept. dated August 22, 2015. The photographs provided by the appellant of the subject property depict the home as being in poor condition.

Based on this evidence, the appellant requested the subject’s total assessment of \$2,400 to reflect the purchase price of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,909. The subject's assessment reflects a market value of \$139,090 or \$73.71 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located within 0.8 of a mile of the subject property. The comparables have sites that range in size from 2,750 to 7,962 square feet of land area that are improved with class 2-11, 1.5-story or 2-story buildings of frame exterior construction that range in size from 1,256 to 2,941 square feet of living area and in age from 113 to 127 years old. The comparables have unfinished full basements, and two comparables have either a 1.5-car or a 2.5-car garage. The properties sold from May 2017 to July 2018 for prices ranging from \$56,866 to \$71,500 or from \$24.31 to \$47.77 per square foot of living area, land included.

Based on this evidence, the Cook County Board of Review in its Notes on Appeal contends the comparables have an average sale price of \$32.97 per square foot of living area, and included an offer to stipulate for a reduction in the subject’s total assessment from \$13,909 to \$5,990. The stipulated reduction reflects a market value of \$59,900 or \$31.74 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In rebuttal, the appellant rejected the board of review’s offer to stipulate and resubmitted the appeal evidence previously provided by the parties. The appellant also contends the demolition/restoration costs of the property ranges from \$10,500 to \$14,000 and reiterated the subject’s sale price of \$24,000 reflects its fair market value which was an arm’s-length transaction reflective of the deteriorated, uninhabitable and irreparable condition of the property. The appellant also critiqued the evidence presented by the board of review and further compared the dissimilarities of the livable, habitable, and “approved for occupancy” condition of the board of review’s comparables when compared to the uninhabitable, “Not Approved for Occupancy” condition of the subject property. In conclusion, the appellant requested the subject’s total assessment for the 2020 tax year be reduced to \$2,400.

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 best evidence of market value to be the purchase of the subject property in December 2020 for a price of \$24,000. The appellant's evidence disclosed the parties to the sales transaction were not related and included substantive evidence and photographs regarding the subject's sale and the dwelling's uninhabitable condition. The appellant further disclosed the City of Blue Island Building Department issued a "Not Fit for Occupancy" Notice in August 2015 and the property had remained uninhabitable until its sale in December 2020 to a distressed property developer with DEI Series LLC. Although the transaction was a private sale between two parties, the Board finds the subject's sale price reflects the condition of the subject property in contrast to the comparable sales by the board of review that are somewhat dated sales relative to the assessment date at issue and do not reflect the subject's condition. Furthermore, the board of review did not refute or challenge the documentary evidence presented by the appellant regarding the incurable functional obsolescence of the subject dwelling or its sale.

Based on the record, the Board finds a reduction in the subject's total assessment commensurate with the appellant's request to reflect the property's purchase price is warranted.

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:

December 20, 2022



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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