



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

APPELLANT: Wayne Lepore  
DOCKET NO.: 20-35532.001-R-1  
PARCEL NO.: 29-03-302-046-0000

The parties of record before the Property Tax Appeal Board are Wayne Lepore, the appellant, by attorney Anthony Lewis, of the Law Offices of Gary H. Smith, 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 **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:** \$4,556  
**IMPR.:** \$4,944  
**TOTAL:** \$9,500

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 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, multi-family, six unit, apartment building of masonry exterior construction with 5,927 square feet of gross building area. The building is approximately 58 years old. Features include a full basement, finished as an apartment. The property has a 12,150 square foot site and is located in Dolton, Thornton Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

In support of this argument, the appellant completed Section IV – Recent Sales Data of the appeal petition reporting that the subject property was purchased on November 17, 2017 for \$95,000. The appellant further disclosed the parties to the transaction were not related, the property sold using a Realtor, Bill Rodney of Investment Property Advisory Service, and the property was advertised for sale through the Multiple Listing Service (MLS) for an unknown

period of time. The appellant further asserted that the sale was not due to foreclosure or done by contract for deed. As documentary support, the appellant provided a computer printout with the assigned Document Number for the Warranty Deed that was recorded on November 15, 2017 for the \$95,000 sale transaction depicting Alex Aguilar as the Grantee. Also submitted was a computer printout from the Cook County Recorder of Deeds highlighting the sale transaction and a copy of the recorded Warranty Deed. A partial copy of a Settlement Statement was also submitted reiterating the sale price and reporting a settlement date of November 17, 2017; the lower portion of the first page has been cutoff in photocopying, thus the document fails to display any distribution of commissions related to the sale. In the brief, counsel has asserted that "a real estate broker was paid a commission for the sale." A copy of the Commercial Sales Contract was also submitted reiterating the \$95,000 offer to purchase.

Based on this evidence, the appellant requested a total assessment of \$9,500 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,892. The subject's assessment reflects a market value of \$178,920 or \$30.19 per square foot of gross building area, land included, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

As part of the grid analysis, the board of review set forth that the subject property sold in December 2017 for \$95,000. In support of its contention of the correct assessment, the board of review submitted information on four comparable sales none of which are located in the same neighborhood code as the subject and each of which is located in Blue Island. The comparable parcels range in size from 4,813 to 5,445 square feet of land area which are each improved with a two-story masonry building containing 4,963 square feet of gross building area with a full basement, finished as an apartment. The buildings are each 54 years old. The comparables sold from May 2018 to December 2019 for prices ranging from \$194,393 to \$255,000 or from \$39.17 to \$51.38 per square foot of gross building area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

Given this limited record, the Board finds the best evidence of market value to be the purchase of the subject property in 2017 for a price of \$95,000. The appellant provided some evidence to demonstrate the sale had elements of an arm's length transaction. The appellant completed Section IV of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the MLS for an unknown period of time. In further support of the transaction, the appellant submitted a

partial copy of the Settlement Statement and other related documentation indicating the sale had been recorded. The Property Tax Appeal Board further finds the purchase price of \$95,000 is substantially below the market value reflected by the assessment of \$178,920.

In addition on this record, the Board finds the board of review did not present any evidence to challenge the arm's length nature of the 2017 sale transaction for \$95,000 nor to refute the contention that the \$95,000 purchase price was reflective of market value. The Board gave little weight to the board of review's four comparable sales which were located in Blue Island rather than Dolton, where the subject is located. There was no explanation why no comparable apartment buildings in Dolton were presented. Furthermore, the suggested comparable buildings are each nearly 1,000 square feet smaller than the subject building. Additionally, each of the suggested comparable sales presents a sale price which is greater than the subject's estimated market value, based upon its assessment, of \$178,920, which suggests that the comparable properties are actually dissimilar from the subject property.

In conclusion, based on this record and in the absence of any competent evidence to challenge the 2017 sale of the subject property as reflective of market value, the Board finds the only substantive and unchallenged best evidence of subject property's market value is the 2017 sale price of \$95,000. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply and a reduction commensurate with the appellant's request shall issue. 86 Ill.Admin.Code §1910.50(c)(2).

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

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: \_\_\_\_\_

July 16, 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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