



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

APPELLANT: Ninos Shiba
DOCKET NO.: 20-37425.001-R-1
PARCEL NO.: 04-10-404-031-0000

The parties of record before the Property Tax Appeal Board are Ninos Shiba, the appellant(s); 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: \$30,492
IMPR.: \$13,083
TOTAL: \$43,575

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 dwelling of frame and masonry construction with 5,973 square feet of living area. The dwelling is 95 years old. The property has a 29,040 square foot site and is located in Northbrook, Northfield Township, Cook County. Although the appellant contends that the subject was incorrectly classified, the subject is currently classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance. The subject is not owner-occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant indicated the subject was purchased for \$435,750 on September 25, 2019, pursuant to a foreclosure auction. The appellant indicated that the property was sold using a realtor, the property was advertised for sale on the multiple listing service, and it was not a transfer between related parties. The appellant submitted a copy of the master statement from the sale.

Additionally, the appellant submitted a six-page memorandum along with photographs and a two-page rebuttal memorandum detailing his personal history with the property and arguments why he believes the subject property is over assessed. In the six-page memorandum the appellant provided a list of issues with the property which included missing toilets, missing appliances, missing garage doors, water damage, leaking pipes, and structural issues. The appellant provided no citations to any case law, statutes, or other authority in support of a reduction. In the six-page written memorandum, and later during live testimony, the appellant acknowledged that the purchase of the subject property was made pursuant to a foreclosure auction. Section One, Question 1B of the appellant's residential appeal indicates that "yes" the subject property is owner-occupied; however, during testimony the appellant, while arguing that the residence was uninhabitable, stated that he was not residing at the subject property.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$83,285. The subject's assessment reflects a market value of \$832,850, or \$139.44 per square foot, including land, when applying the 10% level of assessment as established by the Cook County Real Property Classification Ordinance. In support of the subject's assessment, the board of review submitted one sales comparable and two equity comparables. The sales comparables sold November 2017 for a sale price of \$85.39 per square foot, including land. The subject property has an improvement assessment of \$52,793 or \$8.84 per square foot of living area. The board's equity comparables ranged in assessment per square foot of living area from \$10.24 to \$11.43. Based on this evidence, the board of review requested confirmation of the subject's assessment.

On May 12, 2022, the appellant appeared before the Property Tax Appeal Board for a hearing. The appellant testified that the subject was vacant prior to his purchase in September 2019. The appellant testified that he has not been able to live at the property as it is uninhabitable. The appellant testified to the poor condition of the subject property. In support, the appellant submitted photographs of the property showing various issues with the property, including but not limited to water damage, broken water pipes, missing fixtures, missing toilets, and other considerable damage. At the hearing, the board of review's representative rested on their written evidence.

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 appellant argued that his purchase of the subject property in September of 2019 is sufficient proof of the market value. On this basis, the Board finds the appellant did not meet this burden of proof.

The Board finds that the sale of the subject in September of 2019 for \$435,750 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 auction, based on the appellant's documentation and testimony.

Real property in Illinois must be assessed at its fair cash value, which can only be estimated absent any compulsion on either party.

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)).

In considering the compulsory sale of the subject, 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 the sales of comparables properties. 86 Ill.Admin.Code §1910.65(c)(4); 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).")

In the instant appeal, the appellant initially submitted no sales comparables and the board of review submitted three sales comparables. The appellant submitted rebuttal evidence which included a list of forty-six "homes sold in the subdivision" which the appellant stated was to "show these are all high-end homes in the subdivision the Board of review [sic] used as comparisons." Appellant Memo, Sept. 17, 2020. This list of comparable properties includes limited data, including address, sales price, and number of stories. However, this list does not include information about lot size, exterior construction, dates of sales, or square footage. Given the dearth of information necessary to determine the correctness of the properties on this list as possible comparables, the Board gives little weight to this evidence. Therefore, given the compulsory nature of the sale of the subject property and the lack of competent supporting evidence from the appellant, the Board finds that the appellant failed to prove by a preponderance of the evidence that the fair market value of the subject property was less than the assessed value.

Although having not cited any statute or case law and having not explicitly requested an assessment reduction on this basis, general principals of equity permit the Board to examine the issue of uninhabitability.

A reduction based on an argument of uninhabitability is governed by 35 ILCS 9-180, which states, in relevant part:

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable... the owner of the property on January 1 shall be entitled, on a proportionate basis, to diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use.

35 ILCS 9-180. The subject property was purchased by the appellant on September 25, 2019, and was owned by the appellant for the entirety of 2020. The Board finds that the appellant credibly testified to disrepair of the subject property at the time of the purchase and continuing through the instant tax year of 2020. Furthermore, the appellant's testimony was corroborated by photographic evidence of the subject property which depicted water damage, broken water pipes, missing fixtures, missing toilets, and other considerable damage. Any impeachment was minimal and given little weight. The Board finds that the appellant submitted sufficient evidence to show that the subject property was uninhabitable and unfit for occupancy as required by Section 9-180 of the Property Tax Code.

Accordingly, the Board finds that the subject's improvement value should be reduced for the 2020 tax year as a matter of equity. As such, the Board finds that a reduction in the subject's improvement assessment 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:

August 23, 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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