



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

APPELLANT: Maria Saldivar
DOCKET NO.: 21-28454.001-R-1
PARCEL NO.: 28-34-407-043-0000

The parties of record before the Property Tax Appeal Board are Maria Saldivar, the appellant, by Adam E. Bossov, of the Law Offices of Adam E. Bossov, 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: \$2,649
IMPR.: \$8,813
TOTAL: \$11,462

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 2021 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 multi-level dwelling of frame and masonry exterior construction with 1,152 square feet of living area. The dwelling is approximately 35 years old. Features of the home include a finished partial basement, central air conditioning, and a 2-car garage. The property has a 7,066 square foot site and is located in Country Club Hills, Bremen Township, Cook County. The subject is classified as a class 2-34 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 purchased on December 29, 2020 for a

price of \$105,000.¹ Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal"; however, the board of review reported an incorrect assessment amount for the subject property. The subject property has a total assessment of \$11,462. The subject's assessment reflects a market value of \$114,620 or \$99.50 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales that are located within the same neighborhood code as the subject. The comparables are improved with multi-level dwellings of frame or frame and masonry exterior construction ranging in size from 1,241 to 1,892 square feet of living area. The dwellings range in age from 41 to 50 years old. The comparables have partial basements, each of which have finished area, and a 2-car garage. Three comparables have central air conditioning and two comparables each have a fireplace. The comparables sold from April to November 2021 for prices ranging from \$1 to \$262,000 or from \$0 to \$167.52 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted rebuttal arguing the board of review's uniformity evidence is not responsive to the overvaluation argument brought by the appellant.

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.

The Board finds the best evidence of market value in the record to be the board of review's comparable sales #1 and #4. These comparables were similar to the subject in location, site size, dwelling style, and most features. However, the board of review's comparable #1 has an older dwelling that lacks central air conditioning and the board of review's comparable #4 has an older dwelling that has a larger amount of living area. Nevertheless, the best comparables sold for prices of \$189,250 and \$262,000 or \$152.50 and \$167.52 per square foot of living area, including land. The subject's assessment reflects a market value of \$114,620 or \$99.50 per square foot of living area, including land, which is considerably below the market values of the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. The Board gave less weight to the board of review's

¹ The appellant's attorney reported the subject's sale date as November 7, 2020; however, the subject's settlement statement was dated December 29, 2020.

remaining comparable sales, due to their larger dwelling size when compared to the subject or their sale price being an outlier when compared to the other market value evidence in the record. The Board gave little weight to the subject's sale due to the sale price not being reflective of market value. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by the owner and the property had been advertised in a newspaper for 3 months. The subject property was sold using a contract for deed. The appellant included a copy of the sales contract and the settlement statement, which confirmed no Real Estate Broker's Commission was paid. Nevertheless, the Board finds the purchase price is not reflective of market value based on the board of review's evidence refuting the appellant's contention that the purchase price was reflective of market value. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's 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: _____

August 20, 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

AGENCY

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