



**A M E N D E D**

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

APPELLANT: Arlo Hotel Corp.  
DOCKET NO.: 10-34924.001-C-1  
PARCEL NO.: 13-25-315-036-0000

The parties of record before the Property Tax Appeal Board are Arlo Hotel Corp., the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$22,792  
**IMPR:** \$239,536  
**TOTAL:** \$262,328

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 2010 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of a four-story building with 18,320 square feet of building area. The building is 79 years old. The

property has a 5,363 square foot site, and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 5-16 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an economic analysis of the apartment rental operation is estimated to be \$860,000 as of January 1, 2009. The analysis discloses that it is not a market valuation appraisal report, but rather an evaluation of an annual potential cash flow that could reasonably be anticipated from the business operation of the subject.

The appellant further argued that the subject was misclassified as a hotel and not a single room occupancy hotel. The appellant seeks to have the subject classified as a 2-25, single room occupancy rental building.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$262,328. The subject's assessment reflects a market value of \$1,049,312 when applying the 2010 statutory level of assessment for commercial property under the Cook County Real Property Assessment Classification Ordinance of 25.00%. The subject is classified as a 5-16, non-fireproof hotel or rooming house.

In support of its contention of the correct assessment, the board of review submitted information on five hospitality or single-room occupancy hotel sale comparables.

In rebuttal, the appellant reaffirmed the evidence previously submitted, and waived the original request for an oral hearing.

#### **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.

As to the appellant's argument that the subject is misclassified, the Board finds the subject qualifies for both the classification currently applied by the county and the classification requested by the appellant. The Board finds it was the choice of the county as to which classification to use and that the subject is property classified.

The appellant submitted documentation showing the income of the subject property. The Board gives the appellant's argument little weight. The court has held that "[w]here the correctness of the assessment turns on market value and there is evidence of a market for the subject property, a taxpayer's submission that excludes the sales comparison approach in assessing market value is insufficient as a matter of law." Cook Cnty. Bd. of Review v. Ill. Prop. Tax Appeal Bd., 384 Ill. App. 3d 472, 484 (1st Dist. 2008) (the "Omni" case). "The exclusion of market valuation by sales comparison is limited to 'property [that] is of such nature and applied to such *special use* that it cannot have a market value, such as a church, college, cemetery, club house, or terminal of a railroad. [Citations.]'" (Emphasis added.) Omni, 384 Ill. App. 3d at 482 (quoting City of Chicago v. Farwell, 286 Ill. 415, 420 (1918)). For a property to be a "special use" property it must essentially have no market, and be so unique as to not be salable. United Airlines, Inc. v. Pappas, 348 Ill. App. 3d 563, 572 (1st Dist. 2004). The Board finds that the subject is not a special use property. Therefore, the Board finds that reliance on the appellant's economic analysis would be deficient as a matter of law. In addition, the board of review submitted five sale comparables similar to the subject that support the subject's market value, and, thus, no reduction 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.

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Chairman



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Member

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Member



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Member

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Acting Member



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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: January 22, 2016



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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 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 the subsequent year 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.

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.