



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

APPELLANT: Unilever Illinois Manufacturing, LLC  
DOCKET NO.: 11-27432.001-I-3 through 11-27432.006-I-3  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Unilever Illinois Manufacturing, LLC, the appellant(s), by attorneys Thomas J. McCarthy and Jeffery Finke, of McCarthy & Associates in Chicago; the Cook County Board of Review by Cook County Assistant State's Attorney Randolph Kemmer; and Franklin Park S.D. #84 and Leyden C.H.S.D. #212, the intervenors, by attorney Ares G. Dalianis of Franczek Radelet P.C. in Chicago.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-27432.001-I-3	12-27-101-022-0000	25,127	36,745	\$61,872
11-27432.002-I-3	12-27-104-052-0000	15,005	681	\$15,686
11-27432.003-I-3	12-27-104-066-0000	46,591	26,330	\$72,921
11-27432.004-I-3	12-27-104-067-0000	13,992	84	\$14,076
11-27432.005-I-3	12-27-128-004-0000	49,731	86,508	\$136,239
11-27432.006-I-3	12-27-128-005-0000	3,212	5,744	\$8,956

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 2011 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 six parcels of land totaling 597,007 square feet and improved with two buildings. These buildings are described as 52 and 59-year old, one and two-story, masonry, commercial buildings containing an aggregate total of 300,014 square feet of building area. The property is located in Leyden Township, Cook County and is a class 5 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 copies of: a purchase agreement with exhibits; floor and site plans; property record cards; an affidavit concerning the sale; a special warranty deed; the PTAX-203 Illinois Real Estate Transfer Declaration; sellers final closing statement; color photographs advertising the subject for sale; and two assessment analysis schedules. These documents disclose the sale of the subject in August 2011 for \$2,100,000. The appellant's assessment analysis schedule indicates a 41% exemption on the property and requests a reduction in the market value to the sale price with the exemption applied to the assessed value based on this market value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,233,027. The subject's assessment reflects a market value of \$4,092,108 using the Cook County Real Estate Classification Ordinance level of assessment for class 5 property of 25%.

In support of the assessment the board of review submitted six sales comparables.

The intervenor submitted a brief and eight sales comparables to support the current assessment.

At hearing, the appellant argued that the sale of the subject for \$2,100,000 is an accurate reflection of the subject's market value as it is an arm's length transaction. While the board of review and the intervenor argued that this sale of the subject did not meet the requirements of fair cash value and that the sale price is not reflective the subject's market value.

The board of review further argued that the requested exemption is because the buyer of the property in August 2011 was a municipality and exempt from taxation. They argued that the appellant is seeking an offset to the taxes in the wrong venue and that the appellant should be seeking this difference from the buyer, the Village of Franklin Park.

The board of review further argued that the lien date is January 1, 2011 at a time when the appellant owned the property and there was no exemption on the property. The board of review argued the courts have ruled that the owner of the property on the lien date is liable for the taxes and argued that the case law, *In re Applicaton of the Cook County Collector For The 1981 Tax Year*, 173 Ill.App.3<sup>rd</sup> 821,823-26 (1<sup>st</sup> Dist. 1988), brought forth by the appellant in their response to the board of review's now withdrawn motion supports this assertion. The board of review further cited case law *In re Chicago Rys. Co.*, 177 F.2d 860, 862 (7<sup>th</sup> Cir. 1949), cert. denied, 338 U.S. 955 (1950), and argued that in this case the courts ruled that despite the change of ownership on a property, the owner of the subject as of the tax year is liable for the entire year's real estate taxes.

Finally, the board of review argued that the seller's closing settlement discloses a sale price of \$2,100,000, but also lists miscellaneous charges to CONOPCO, Inc. for \$1,624,991.93 without any explanation as to these charges. The board argues that the sale price of \$2,100,00 may not be the total consideration paid.

The appellant then submitted into evidence, *Appellant's Hearing Exhibit #1*, a copy of the Illinois Department of Revenue's exemption certification for the subject property. The appellant

argued that the PTAX-203 clearly discloses a sale price of \$2,100,000 and that the board of review is merely speculating about the additional charges as part of the consideration.

### **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).

In determining the fair market value of the subject property, the Board examined the parties' evidence and arguments.

The Board finds the best evidence of market value to be the purchase of the subject property in August 2011 for a price of \$2,100,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The board of review's argument concerning the miscellaneous charges as part of the consideration is found to be speculative, unsupported, and given no weight.

As to the appellant's exemption argument, the Board finds section 9-185 of the Property Tax Code (35 ILCS 200/9-185) addresses this issue.

Section 9-185 of the Property Tax Code (35 ILCS 200/9-185) provides in part:

The purchaser of property on January 1 shall be considered as the owner on that day. However, when a fee simple title or lesser interest in property is purchased, granted, taken or otherwise transferred for a use exempt from taxation under this Code, that property shall be exempt from taxes from the date of the right of possession, except that property acquired by condemnation is exempt as of the date the condemnation petition is filed.

In the instant appeal, the appellant submitted evidence that the subject property was purchased by a municipality in August 2011 and that the Illinois Department of Revenue issued a certification that the property was 42% exempt for the 2011 tax year.

Based on this record the Board finds the subject property had a market value of \$2,100,000 as of January 1, 2011. Since market value has been determined the Cook County Real Property Assessment Classification Ordinance for class 5 property of 25% shall apply. Further, the Board finds the subject is 42% exempt and a reduction to that requested by the appellant is justified to reflect this exemption.

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.



Chairman



Member



Acting 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 21, 2017



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.