



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

APPELLANT: O'Brien Family Properties, LLC  
DOCKET NO.: 13-30200.001-R-1  
PARCEL NO.: 31-20-313-010-0000

The parties of record before the Property Tax Appeal Board are O'Brien Family Properties, LLC, the appellant(s), by attorney George Michael Keane, Jr., of Keane and Keane 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:** \$ 3,668  
**IMPR.:** \$11,268  
**TOTAL:** \$14,936

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 2013 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**ANALYSIS**

The subject property consists of a 9,783 square foot parcel of land improved with a frame and masonry, single-family dwelling with 3,010 square feet of living area. The appellant argued that the market value of the subject property is not accurately reflected in its assessed value. The property is located in Rich Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

In support of this overvaluation argument, the appellant submitted a brief stating that the subject was purchased as vacant land and a new improvement was built in 2013 but not habitable until 2014. In support of this argument, the appellant's attorney submitted a brief outlining his argument, a copy of the Village of Matteson building permit dated February 5, 2013, two affidavits signed by two of the appellant's representatives, a Google earth map showing the

subject property's address with a partially completed building, two undated photos of a home, and a copy of an application for a model home application for the subject for the 2014 tax year. Based on all the evidence, the appellant requested the subject's improvement assessment be reduced to zero.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$14,936 was disclosed. This assessment reflects a market value of \$149,360, or \$124.94 per square foot of living area, including land, at full occupancy, when applying the level of assessment for class 2 properties of 10.00% as determined by the Cook County classification ordinance.

In support of its contention of the correct assessment the board of review submitted a brief stating that the Cook County Assessor applied a 33.2% occupancy factor to the subject improvement in 2013 with a pro-rata reduction from what the improvement on the property would be assessed as if it was at full value. The subject was field checked by the Cook County Assessor on July 17, 2013 and the partial assessment was levied for the 2013 tax year, indicating that the property was 33.2% complete. Furthermore, the ASIQ database printouts in evidence and the appellant's evidence show that the subject was not a vacant parcel for the entire year of 2013. 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

In determining the fair market value of the subject property, the Board finds that appellant failed to provide sufficient evidence to show the subject's improvement should be reduced to zero. The board of review's evidence showed that the Cook County Assessor applied a 33.2% occupancy factor to the subject improvement in 2013 with a pro-rata reduction from what the improvement on the property would be assessed as if it was at full value. The subject was field checked by the Cook County Assessor on July 17, 2013 and the partial assessment was levied for the 2013 tax year, indicating that the property was 33.2% complete. Furthermore, the ASIQ database printouts and the appellant's evidence that the subject was not a vacant parcel for the entire year of 2013. Therefore, based on this record, the Board finds that the subject's improvement assessment is supported and a reduction in the subject's assessment is not 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



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: September 22, 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 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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APPELLANT

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