



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

APPELLANT: New Hope Investment LLC  
DOCKET NO.: 13-35910.001-R-1  
PARCEL NO.: 29-10-105-042-0000

The parties of record before the Property Tax Appeal Board are New Hope Investment LLC, the appellant(s), by attorney Scott Longstreet, of Park & Longstreet, P.C. in Rolling Meadows; 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:** \$2,247  
**IMPR.:** \$5,169  
**TOTAL:** \$7,416

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 16-185 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.

**Findings of Fact**

The subject property consists of a 40-year-old, one-story dwelling of masonry construction with 1,205 square feet of living area. Features of the home include a full basement and a two-car garage. The property has a 6,916 square foot site and is located in Thornton Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation and assessment inequity. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on May 15, 2009 for a price of \$51,950. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$6,500. In support of the inequity argument, the appellant submitted information on four suggested equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$7,416. The subject has an assessment of \$5,169 or \$4.29 per square foot of living area. The subject's assessment reflects a market value of \$74,160 or \$61.54 per square foot of living area, land included, when using the 2013 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 suggested sales comparables and four equity comparables.

At hearing, appellant's attorney argued that the board of review's brief should be stricken because it is overly broad. In addition, appellant's attorney argued that the board of review's brief cited an unpublished decision which is prohibited by Supreme Court Rule 23. Appellant's attorney also argued that none of the cases cited in the board of review's brief stand for the proposition that a compulsory sale should not be used alone to prove market value. In fact, he cited to prior PTAB published decisions where the Board found a compulsory sale to be the best evidence of market value. Finally, appellant's attorney cited prior PTAB decisions for the proposition that the mere submission of sales comparables by the board of review is insufficient to contest the arm's length nature of the subject's sale. The board of review argued that the subject's sale is compulsory in nature and not representative of market value. In addition, the board of review argued that their brief lays out the caselaw in regard to compulsory sales.

### **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 gives no weight to the 2009 sale of the subject because it is too remote in time to accurately depict the market value of the subject as the 2013 lien year at issue. The Board also gave no weight to appellant attorney's argument that the board of review's entire brief should be stricken for lack of specificity or a single citation of an unpublished decision.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 assessment equity to be appellant's comparable #1, #2, #3, and #4, and the board of review's comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$2.49 to \$6.45 per square foot of living area. The

subject's improvement assessment of \$4.29 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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.

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Chairman



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Member

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Member



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Member

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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: October 15, 2019



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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 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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