



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

APPELLANT: Alan & Leslie Johnson
DOCKET NO.: 15-24070.001-C-1 through 15-24070.003-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Alan & Leslie Johnson, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-24070.001-C-1	28-27-203-013-0000	391	0	\$ 391
15-24070.002-C-1	28-27-203-014-0000	6,275	17,802	\$24,077
15-24070.003-C-1	28-27-203-030-0000	515	96,140	\$96,655

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2015 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 one-story building that was used as a pre-school then for office/workshop and equipment storage purposes. During the lien year, there was a trailer on the property that was used for living purposes. The property has a 6.77 acre site located Tinley Park, Bremen Township, Cook County. It is part Class 2 and part Class 5 property under the Cook County Real Property Assessment Classification Ordinance.

The PINs consist of three parcels with the breakdown is as follows:

PIN 28-27-203-013-0000 is a class 2-39 property (farmland) that contains 1.74 acres of land and has a land assessment of \$391. It is classified at 10% of fair market value under

the Cook County Real Property Classification Ordinance but is receiving farmland treatment;

PIN 28-27-203-014-0000 is part class 2-39 (farmland) property, part class 2-06 property (residential) and part 5-17 (commercial) property that contains 2.74 acres of land and has a land assessment of \$6,275. The land is part residential and part farmland. The building was a former pre-school that was later used for office/workshop and equipment storage purposes. It is classified at part 10% and part 25% of fair market value under the Cook County Real Property Classification Ordinance and is receiving partial farmland treatment;

PIN 28-27-203-030-0000 is part class 2-39 (farmland) property) and part 5-17 (commercial) property that contains 2.290 acres of land and has a land assessment of \$515. It is classified at part 10% and part 25% of fair market value under the Cook County Real Property Classification Ordinance, with the land receiving farmland treatment.

The appellants contend that the subject property is misclassified as commercial property when it should be classified as farmland. The appellants argued that the land was used exclusively to grow hay and alfalfa. As the former pre-school on the property has closed, the subject was used exclusively for farming purposes. No evidence was submitted in support of this argument.

The appellants also contend assessment overvaluation as a basis of the appeal. In support of the overvaluation argument, the appellants submitted a recorded Trustee's Deed indicating the subject property transferred in May 2016. The transfer stamps indicate this was an exempt transaction. The appellants also submitted an "Agreement to Purchase Real Estate" indicating the subject transferred for a price of \$200,000 with financing provided from the City of Oak Forest. The agreement was partially executed by the Buyer, South Suburban Land Bank and Development Authority. The Seller was listed as Chicago Title & Trust Company, as Successor to First Union Bank, as Trustee Under Trust No. 1959. The document also lists Merrillie Maul as Seller, however, the appellants did not submit any documentation showing the Seller's signature. Additionally, the appellants did not submit a settlement statement or any additional evidence describing the circumstances surrounding the sale.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$121,123. The board provided: an extensive property record card; an ariel view of the subject property; and information on five suggested sale comparable properties located in Tinley Park. The board also noted in a memorandum that the appropriate avenue to receive classification as farmland is to file a Cook County Assessor's Farm Land Questionnaire/Affidavit with the Cook County Assessor.

In written rebuttal, the appellants argued that the board of review's sales were unverified and it was unclear if they were arm's-length transactions.

The appellants waived their oral hearing and requested that their case be decided based solely on their written submission.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants raised the issue of whether their property was used solely as a farm. Whether property is used as farmland is a question of fact. *See McClean County Board of Review v. Property Tax Appeal Board*, 286 Ill.App.3d 1076 (4th Dist. 1997). There was no question that the subject property contained a structure that was once used for commercial purposes. It also appeared that there was some residential usage as the Seller formerly resided on the property.

Section 1-60 of the Property Tax Code defines farm land:

When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. The dwellings and parcels of property on which farm dwellings are immediately situated shall be assessed as a part of the farm. Improvements, other than farm dwellings, shall be assessed as a part of the farm and in addition to the farm dwellings when such buildings contribute in whole or in part to the operation of the farm. For purposes of this Code, "farm" does not include property which is primarily used for residential purposes even though some farm products may be grown or farm animals bred or fed on the property incidental to its primary use. The ongoing removal of oil, gas, coal or any other mineral from property used for farming shall not cause that property to not be considered as used solely for farming.

35 ILCS 200/1-60.

The Board notes that the property is classified as part Class 5 property and part Class 2 property, receiving partial farmland treatment. The appellants did not submit documentary evidence or present witness testimony of the percentage or exact location of their entire parcel of land devoted to farming; the extent of farming activity; or whether the subject property was used primarily for farming rather than for residential or commercial use. There was no evidence presented by the appellants whether the subject property was used solely as a farm in the 2015 lien year. Without evidence that the subject property was used as farm land in the 2015 lien year, the Board cannot find it qualified to receive a further agricultural exemption.

Regarding, the overvaluation argument, the Board finds the appellants failed to submit a settlement statement, Multiple Listing Service sheet, or any other supporting documentation which would clarify the details surrounding the sale transaction. The Board finds that the appellants failed to provide any evidence disclosing: whether the parties to the transaction were related; whether a real estate broker was involved in the transaction; whether the property was listed on the open market and for how long; and whether this was a distressed sale. The Trustee's Deed provides no information other than this was an exempt transaction that occurred in May 2016. Likewise, the "Agreement to Purchase Real Estate" is not fully executed. Additionally, little weight was given to the board of review's sales as they were strictly commercial properties. Since there is no evidence that the sale price of the subject was at its fair cash value, the Board finds that the subject is not overvalued and a reduction is not warranted on this basis.

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

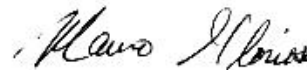
Member

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, 2019



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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