



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

APPELLANT: Chief Real Estate Solutions, LLC  
DOCKET NO.: 15-25969.001-R-1  
PARCEL NO.: 14-19-330-006-0000

The parties of record before the Property Tax Appeal Board are Chief Real Estate Solutions, LLC, the appellant(s), by attorney Stephanie Park, 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:** \$13,800  
**IMPR.:** \$70,680  
**TOTAL:** \$84,480

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 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 is a one year-old, two-story dwelling of frame construction containing 2,646 square feet of living area. Features of the subject include a full finished basement, central air conditioning, one fireplace and a two-car garage. The property has a 3,000 square foot site in Chicago, Lake View Township, Cook County. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and a contention of law as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on four suggested equity comparable properties. These properties ranged from 2,640 to 2,720 square feet of living area, or from \$32.76 to \$34.25 per square foot. In support of the contention of law,

the appellant submitted a brief in which it asserted the dwelling was newly constructed and was not habitable until May 2015. The appellant argued the subject should receive a 58.00% occupancy factor, but that the board of review erroneously applied a 71.20% occupancy factor. The appellant appended: a copy of a building permit issued August 28, 2014 to wreck and remove a single family residence on the subject property; a copy of a service pipe disconnect request dated July 24, 2014; a undated color photograph of a foundation construction site; a print-out of a Cook County Assessor's print-out disclosing the subject's assessment of \$84,480 reflected application of a 71.20% occupancy factor; and an affidavit of an agent of the appellant attesting that demolition occurred on September 10, 2014, that new construction started on September 16, 2014, and that new improvement construction was "not expected to be complete and habitable until May 29, 2015."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,480. The subject property has an improvement assessment of \$70,680, or \$26.71 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties. These properties ranged from 2,660 to 2,787 square feet of living area, or from \$34.75 to \$37.49 per square foot.

In rebuttal, the appellant submitted a brief in which it argued the board of review's suggested comparable properties were assessed at a 100.00% occupancy factor. The appellant reiterated its request for application of a 58.00% occupancy factor.

At hearing, the appellant's counsel characterized the affidavit as stating the subject was not habitable until May 29, 2015. The board of review representative argued the appellant failed to submit evidence proving habitability, such as a Certificate of Occupancy or witness testimony. The representative asserted the Assessor correctly applied the 71.20% occupancy factor.

### **Conclusion of Law**

The appellant argues a contention of law that a 58.00% occupancy factor should be applied to the subject rather than the incorrect 71.20% factor applied by the board of review. When a contention of law is a basis of the appeal, the contention must be proved by a preponderance of the evidence. "Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. "If contentions of law are raised, the party shall submit a brief in support of his position." 86 Ill.Admin.Code §1910.65(d). The appellant did submit a brief with supporting documents appended. The Board finds the appellant did not meet the burden of proof by a preponderance of the evidence and that a reduction in the subject's assessment is not warranted.

The appellant failed to prove the subject was not habitable until May 29, 2015, as it asserted in its brief. The appellant submitted documents to prove when demolition began, including an affidavit, but the affiant attested that "[c]onstruction of new improvements...are not **expected** to be complete and habitable until May 29, 2015." [emphasis added]. The affiant's expectation

does not prove habitability on that date as would, say, a Certificate of Occupancy, as argued by the board of review. Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject should have received application of a 58.00% occupancy factor.

The appellant 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 comparable properties 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 appellant's assertion that the board of review's suggested comparable properties cite assessments at 100.00% occupancy is without evidentiary support in the record. This assertion is mere speculation by the appellant. The Board notes that the appellant's suggested comparable properties do not include evidence that they were assessed with a 58.00% occupancy factor. It is enough for the Board that many of the comparable properties cited by both parties are similar with the subject. The Board finds the best evidence of assessment equity to be the appellant's comparable(s) #1 and #2, and the board of review's comparable(s) #1, #2, #3 and #4. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$32.76 to \$37.49 per square foot of living area. The subject's improvement assessment of \$26.71 per square foot of living area falls below the range established by the best comparable properties 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 holds that 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: November 19, 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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