



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

APPELLANT: Tirell, LLC  
DOCKET NO.: 15-39838.001-R-1  
PARCEL NO.: 31-20-205-008-0000

The parties of record before the Property Tax Appeal Board are Tirell, LLC, the appellant, by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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:** \$2,262  
**IMPR.:** \$5,123  
**TOTAL:** \$7,385

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story dwelling containing 1,035 square feet of living area. The subject is approximately 53 years old and features a frame exterior construction, and a full basement. The subject is situated on a 7,540 square foot site in Rich Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted a Settlement Statement and Residential Real Estate Contract depicting the subject was purchased on June 11, 2013 for \$93,000. The appellant also submitted a copy of the Final Administrative Decision issued by the Property Tax Appeal Board for tax year 2014 establishing a total assessment for the subject of \$6,750, which reflects a market value of approximately \$67,500. The appellant reported the subject's 2015 assessment of \$7,385 which reflects a market value of approximately \$73,850 using the Cook County Real Property Assessment Classification Ordinance level of 10% for class 2-03 property. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the subject's June 14, 2013 purchase price of \$67,500.

The board of review did not timely submit its "Board of Review Notes on Appeal" or timely submit its evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). 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 only timely evidence of market value in the record is the sale of the subject on June 11, 2013 for \$93,000. The Board finds the subject's assessment reflects a market value which is less than the purchase price as presented by the appellant.<sup>1</sup> The board of review did not timely submit its evidence in support of its assessment of the subject property or timely refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board.

Based on this record and the evidence submitted by the appellant, the Property Tax Appeal Board finds no reduction in the subject's 2015 assessment is warranted.

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<sup>1</sup> The appellant submitted evidence of the subject's June 11, 2013 purchase for \$93,000. The Board takes notice of the Property Tax Appeal Board's Final Administrative 2014 decision which reduced the subject's 2014 assessment to \$6,750 based on the evidence submitted in that appeal. However, evidence of the June 14, 2013 purchase was not submitted in this appeal.

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: January 15, 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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