



**FINAL ADMINISTRATIVE DECISION
ILLINOIS -**

APPELLANT: Tirell, LLC
DOCKET NO.: 15-39872.001-R-1
PARCEL NO.: 33-06-204-005-0000

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 **A Reduction** 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: \$4,440
IMPR.: \$3,560
TOTAL: \$8,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 dwelling of frame construction with 1,212 square feet of living area. The dwelling is approximately 52 years old and has a two-car garage. The property has a 13,663 square foot site and is located in Lansing, Bloom Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. The appellant through legal counsel filed a 2015 assessment appeal with the Property Tax Appeal Board following a Final Administrative Decision of the Property Tax Appeal Board issued on October 20, 2017 concerning the subject property in Docket No. 14-31499.001-R-1. The appellant included with the new appeal copies of the settlement statement, sales contract, printout from the City of Chicago's website of the Real Property Transfer Tax Declaration, and a prior year's 2014 decision of the Property Tax Appeal

Board in Docket No. 14-31499.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$8,000 based on its sale on July 15, 2013 for a purchase price of \$80,000 or \$66.01 per square foot of living area, land included. The basis of the new appeal for tax year 2015 was a contention of law "rollover" as set forth in Section 2d of the Residential Appeal petition. The appellant did not complete Sections III -VII of the Residential Appeal petition and did not submit a legal brief from counsel or cite a statute to support its contention of law. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the prior year's decision which is within the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,028. The subject's assessment reflects a market value of \$100,280 or \$82.74 per square foot of living area, land included, when applying the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In support of its contention of the correct assessment, the board of review within their grid analysis confirmed the sale of the subject and submitted information on four comparable properties to demonstrate that the subject was being equitably assessed.

The appellant submitted a rebuttal reiterating that the 2014 Property Tax Appeal Board's decision be rolled over to the 2015 tax year. The letter also included an attachment of the 2014 Property Tax Appeal Board's decision along with a notation that the subject received a reduction in the property's assessment for the 2014 tax year.

Conclusion of Law

As an initial matter regarding the appellant's attorney's request to have the 2014 decision of the Property Tax Appeal Board be carried forward to the tax year 2015, the Board finds the subject property is not subject to the "rollover" provision as provided by Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence **occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. . . . [Emphasis added.]

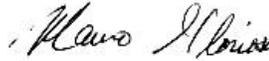
The Board finds that the appellant's attorney did not indicate whether the subject is owner occupied and the appellant's address on the appeal form is not the same address as the address of the subject property, indicating the property is not owner occupied. In addition, the appellant's evidence in this record revealed that the subject is owned by a limited liability company, which further detracts from the possibility that the subject is owner occupied.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property disclosed in the 2014 appeal before the Property Tax Appeal Board and the 2015 appeal occurring in July 15, 2013 for a price of \$80,000. The appellant provided the following evidence demonstrating the sale had the elements of an arm's-length transaction: sales contract, settlement statement, City of Chicago's Real Property Transfer Tax Declaration, and the 2014 decision of the Property Tax Appeal Board. The Board finds the best evidence of market value contained in the record to be the subject's purchase price of \$80,000 on July 1, 2013, which is below the market value reflected by the assessment. The Board also finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. In addition, the Board gave less weight to the board of review's equity grid analysis as this evidence is not responsive to the overvaluation argument brought by the appellant. Based on this record, the Board finds a reduction in the subject's assessment is appropriate.

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

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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