



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

APPELLANT: Thomas Begani
DOCKET NO.: 16-20096.001-R-1
PARCEL NO.: 15-36-103-004-0000

The parties of record before the Property Tax Appeal Board are Thomas Begani, the appellant(s), by attorney Kevin P. Burke, of Smith Hemmesch Burke & Kaczynski 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: \$20,081
IMPR.: \$18,419
TOTAL: \$38,500

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 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 26,775 square foot parcel of land improved with an approximately 126-year old, two-story, frame, single-family dwelling with a coach house. The property is located in Riverside, Riverside Township, Cook County. The subject is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. The petition disclosed the 2015 appeal number which had not yet been decided. The appellant included the settlement statement disclosing that the subject was purchased on May 9, 2013 for \$385,000. The appellant also included an appraisal estimating the market value of the subject as of April 4, 2013 at \$390,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,697. The subject's assessment reflects a market value of \$766,970 when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four sales comparables. These properties sold from April to September 2015 for prices ranging from \$218.45 to \$278.85 per square foot of building area.

In addition, the board of review submitted a supplemental brief asserting that the subject's sale was a compulsory sale and not reflective of the market. To support this, the board of review included a copy of the recorder of deed printout showing a les pendens prior to a special warranty deed for the subject.

In rebuttal, the appellant submitted a letter asserting that the board of review's comparables differ from the subject and should be given no weight.

The 2015 decision, 15-20020.001-R-1, was issued on January 15, 2019 after a hearing and reflects a reduction issued by the Property Tax Appeal Board to \$38,500 for the second year of the general assessment period. This 2016 appeal is the last year of the general assessment period.

At hearing, the appellant's attorney argued that the subject is a single-family residence that is owner-occupied. He argued that the 2015 appeal for this property went to hearing and the Board issued a decision reducing the assessed value to \$38,500 which is consistent with the purchase price. The attorney then argued that the Property Tax Code mandates that if there is an assessment reduction by the Board within a triennial cycle that his decision be applied to the remaining years of the triennial as stated in 35 ILCS 200/16-185. He asserted that the 2015 appeal year was the second year of the triennial cycle and therefore, that decision should be applied to this 2016 appeal. He argued that the two exceptions under the statute, if the property sold or if the Board decision was overturned, do not apply in this instant appeal.

The appellant's attorney disclosed that the 2015 decision was not rendered until after the evidentiary period for the 2016 appeal had already closed and he was unable to submit additional evidence in regards to this "rollover request." He then addressed the board of review's evidence.

The board of review's representative, Roland Lara, argued that the appellant's petition contends a market value argument and any equity argument made by the appellant at hearing is not part of the evidence. He testified that the board of review's sales comparables are all higher than the subject's market value based on its assessment. He then addressed the "rollover" argument made by the appellant.

Mr. Lara conceded that the subject received a Board reduction in 2015 that was based on a 2013 sale of the subject. He argued the sale was outside of the 2014 triennial which this appeal year is part of. Mr. Lara argued that the decision from the Board is based on equity and the weight of the evidence and that a 2013 sale should not apply to a 2016 appeal year. He testified that the appellant was issued construction permits after the purchase to improve the subject. He testified

that the façade of the improvement is different in 2016 than it was in 2013. Mr. Lara argued that equity and the weight of evidence mandate that the appellant prove the condition of the subject in 2016. Finally, he argued that the “rollover provision” of the Property Tax Code should not apply in this appeal and the appellant should have to meet their burden based on the evidence submitted.

The appellant’s attorney argued that the law is clear and that the reduced decision by the Board shall remain in effect for the remainder of the triennial unless the property sold, or the decision of the Board was overturned. He again argued that the property did not sell, and the 2015 decision was not overturned.

Mr. Lara argued that if the subject burned down in 2016 equity would dictate that the assessment would change even with the 2015 decision. He asserted that the property is not substantially the same from 2013 to 2016.

The board of review presented a copy of an in-house printout describing the subject property at the request of the administrative law judge. The appellant then presented a copy of the property tax overview website page from the treasurer’s office listing the exemptions applied to the subject. This document was taken into evidence and marked as *Appellant’s Exhibit #1*. *Appellant’s Exhibit #1* discloses the subject received a homeowner’s exemption in 2015 and 2016. Both parties agreed that the subject is owner occupied.

Conclusion of Law

The appellant’s submission 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).

However, at hearing, after the 2015 decision was rendered, the appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2016 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The Board must look to this contention of law first.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in 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.

The Property Tax Appeal Board finds that the second year of the assessment period was 2015 and a reduction to \$38,500 was rendered by the Board. The record further indicates that the subject property is an owner-occupied dwelling and that 2015 and 2016 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, if any.

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 21, 2020



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

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