



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

APPELLANT: 1910 Emerson St., LLC
DOCKET NO.: 16-32995.001-R-1
PARCEL NO.: 15-04-305-027-0000

The parties of record before the Property Tax Appeal Board are 1910 Emerson St., LLC, the appellant(s), by attorney Jerrold H. Mayster, of Mayster & Chaimson, Ltd 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: \$4,455
IMPR.: \$13,045
TOTAL: \$17,500

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 2016 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 9,900 square foot parcel of land improved with a six-year old, two-story, masonry, single-family dwelling containing 2,476 square feet of building area. The property is located in Melrose Park, Proviso Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment equity and contention of law as the bases of the appeal. In support of these arguments, the appellant submitted a brief asserting that the subject was purchased in April 2016 for \$175,000 in a deteriorated condition. The appellant argues that the subject was in need of rehabilitation and was in a non-livable condition at the time of sale. To support this, the appellant submitted copies of: an affidavit from the manager of the property; the quit-claim deed; the sales contract; a loan invoice; articles of amendment for incorporation; the

master statement; the multiple listing services listing sheet; the building permit; and black and white photographs of the subject.

The appellant also submitted three equity comparables. These properties are described as two-story, masonry or frame or frame and masonry, single-family dwellings. They range: in age from 18 to 57 years; and in size from 2,124 to 2,675 square feet of building area; and in improvement assessment from \$6.91 to \$7.90 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$23,892 which reflects a market value of \$238,920 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment the board of review submitted four equity comparables with sale information on one property. These properties are described as two-story, frame, single-family dwellings. They range: in age from seven to nine years; in size from 2,155 to 2,673 square feet of building area; and in improvement assessment from \$8.92 to \$10.87. per square foot of building area.

Conclusion of Law

The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party shall submit a brief in support of his position.86 Ill.Admin.Code §1910.65(d). When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. 35 ILCS 200-180.

The Board finds the appellant did not show that the subject was rendered uninhabitable or otherwise unfit for occupancy by accidental means. However, the Board finds the appellant submitted evidence showing the subject was in a deteriorated condition and in need of rehabilitation. The Board finds the sale of the subject in April 2016 for a price of \$175,000 is the best evidence of the subject's market value in the condition in was in during the lien year. The evidence shows the subject was advertised for sale and the parties unrelated. Since market value has been determined, the level of assessment of 10% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance shall apply.

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: July 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

AGENCY

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