



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

APPELLANT: Joseph O'Callaghan
DOCKET NO.: 16-34210.001-R-1
PARCEL NO.: 09-29-302-170-0000

The parties of record before the Property Tax Appeal Board are Joseph O'Callaghan, the appellant, by attorney Joe Lee Huang, of the Law Offices of Terrence Kennedy Jr. 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: \$15,007
IMPR.: \$22,854
TOTAL: \$37,861

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 77-year old, one and one-half story, single-family dwelling of masonry exterior construction with 2,677 square feet of living area. Features of the home include a full basement, one full and one half-baths as well as a two and one-half car garage. The property has a 26,100 square foot site and is located in Maine Township, Cook County. The subject is classified as a class 2-04, residential property under the Cook County Real Property Assessment Classification Ordinance.

The Board scheduled this matter to be heard on the merits on October 20, 2020 at an in-person hearing. Prior to the hearing date, the parties jointly requested that the Board render a decision

based upon the parties' written evidence submissions. Under the COVID pandemic and after reviewing the evidence, the Board granted the parties request.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on August 6, 2014 for a price of \$195,000. In addition, the appellant submitted: a copy of the settlement statement; a real estate multiple-listing printout; an affidavit; a building certificate; a construction proposal; and color photographs. The settlement statement and multiple-listing printout indicate the subject's purchase in August, 2014 for a price of \$195,000. The affidavit was completed by the "former owner and taxpayer liable for the 2016 taxes" . The affiant states that the subject home was 100% vacant and unrented from January 1 through August 26, 2016, while undergoing rehabilitation work and awaiting a buyer. The certificate from the City of Des Plaines, Illinois permits limited construction on the subject home and was issued on March 1, 2015 with an expiration date of December 31, 2015. The construction proposal from Prusak Construction explained the details of the "basement work" . Lastly, the photographs are unidentified, but appear to relate to a corner of a building's basement as well as some cosmetic changes. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,861. The subject's assessment reflects a market value of \$378,610 or \$141.43 per square foot of living area, land included, when using the level of assessment for class 2, residential property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted a grid sheet analysis of four comparables as well as a supplemental brief. Actually, the grid sheet analysis included descriptive, assessment, and sales data for three comparables as well as the subject. The board's property #1 is the subject property reflecting a subsequent sale on August 1, 2016 for a price of \$425,000 or \$158.76 per square foot.

The three comparables contained one-story or one and one-half story, masonry or frame, single-family dwellings. The improvements ranged in age from 39 to 94 and in size from 1,997 to 2,393 square feet of living area. The properties sold from May, 2015 through October, 2016 for unadjusted prices that ranged from \$128.29 to \$165.39 per square foot of living area. The subject's 2016 sales data was also indicated on this analysis sheet within the column assigned to subject's data.

The board's supplemental brief argues that the appellant alleges a contention of law in asserting that the subject's assessment should be reduced due to its vacancy. However, the brief referencing Board rules that state when such a contention of law argument is raised that the raising party shall submit a brief in support of this position. The brief states that the appellant failed to do so in this appeal. The brief also sites sections of the Property Tax Code regarding vacancy relief being only appropriate in those cases where the subject was either destroyed or rendered uninhabitable, while citing 35 ILCS 200/9-160 and 35 ILCS 200/9-180. Copies of these two statutes were attached to the board of review's brief. In summary on this point, the

brief states that the owner's failure to rent out the property is not grounds for vacancy relief under the statute.

The appellant submitted no rebuttal evidence.

Conclusion of Law

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the appellant's recent sales argument, the Board finds the best evidence of market value to be both sales of the subject property. The first purchase of the subject was in August, 2014 for a price of \$195,000; however, during the 2016 assessment year at issue, the subject's second sale occurred in August, 2016 for a price of \$425,000. While the appellant provided evidence demonstrating the sale had the elements of an arm's-length transaction, the board of review provided data that the subject sold within the 2016 assessment year for a value of \$425,000. Therefore, the Board finds that the subject's two sales reflect an increasing market value for the subject property.

As to the vacancy relief argument, the Board finds the appellant's position unpersuasive. The appellant's evidence clearly indicates that a construction permit for the subject was issued in March, 2015 with an expiration date of December, 2015 for limited work in the 'basement' area. Further, the affidavit indicated that the subject was merely unused or unrented in early 2016 without further explanation. The Board further finds that the assertions outlined within the board of review's supplemental brief persuasive. Specifically, the Board finds that the buyer's choice to refurbish and then rent out the subject property is not grounds for vacancy relief in this instance. Moreover, the Board finds that the subject's subsequent sale, after the January 1, 2016 assessment date, that occurred in August, 2016 for a price of \$425,000 reflects any appellant's relief.

Based on this record, the Board finds the subject property had a market value of \$378,610 as of January 1, 2016. Therefore, the Board further finds that the market value is accurately indicated by the subject's current assessment and that a reduction in the 2016 assessment is not warranted.

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:

February 16, 2021



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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