



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

APPELLANT: Tirell LLC
DOCKET NO.: 16-42805.001-R-1
PARCEL NO.: 31-21-105-030-0000

The parties of record before the Property Tax Appeal Board are Tirell LLC, the appellant(s), 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: \$ 2,520
IMPR.: \$ 3,630
TOTAL: \$ 6,150

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a multi-level dwelling of frame construction with 914 square feet of living area. The dwelling is 43 years old. Features of the home include a partial basement with a formal recreation room and a one-car garage. The property has a 8,400 square foot site, and is located in Matteson, Rich Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance. The subject is owned by a business entity.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased on July 30, 2013 for a price of \$61,500. The appellant also submitted a copy of the Board's decision in docket number 15-32787, wherein the Board reduced the subject's assessment for tax year 2015 to \$6,150. In that

decision, the Board made a finding of fact that the subject was not owner occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$6,150.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,278. The subject's assessment reflects a market value of \$82,780, or \$90.57 per square foot of living area, including land, when applying the 2016 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, and four sale comparables. These comparables sold between July 2015 and September 2016 for \$115,000 to \$137,500, or \$99.71 to \$141.96 per square foot of living area, including land. The board of review's evidence also states that the subject was purchased in July 2013 for \$61,500. The board of review also submitted a supplemental brief arguing that the sale of the subject was a compulsory sale, and therefore, the sale was not an arm's length transaction and the sale price does not represent the subject's fair cash value. In support of this argument, the board of review submitted a printout from the Cook County Recorder of Deeds' website showing the history of the property with the PIN 18-24-205-044-0000. The Board notes that this is not the subject's PIN. The board of review also submitted a second supplemental brief arguing that the subject's assessment for tax year 2015 should not be carried forward to the instant tax year.

In rebuttal, the appellant requested that the subject's assessment for tax year 2015 be carried forward to the instant tax year pursuant to section 16-185 of the Property Tax Code.

Conclusion of Law

The taxpayer argues that the subject's assessment should be carried forward to the instant tax year.

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.

35 ILCS 200/16-185. Additionally, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof, and a reduction in the subject's assessment is not warranted.

There is no evidence in the record to show that the subject is owner occupied, which is required for the subject's assessment from the previous year to be carried forward to the instant tax year. Additionally, in its previous decision, the Board found that the subject was not owner occupied.

Moreover, the subject is owned by a business entity, and, therefore, the subject cannot be owner occupied. See Proviso Township High School District No. 209 v. Hynes, 84 Ill.2d 229 (1980) at 240-41 (“In connection with the question under consideration, the plaintiffs assert that a homestead exemption cannot be validly granted where the owner is a corporation, since the latter cannot ‘reside’ in a building. We agree that the owner-occupant must be a natural person.”). As such, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is owner occupied. Thus, section 16-185 of the Property Tax Code is inapplicable, and a reduction in the subject’s assessment is not warranted.

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 meet 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 in July 2013 for a price of \$61,500. The appellant provided evidence demonstrating that the sale had the elements of an arm’s-length transaction, including disclosing that the parties to the transaction were not related, the property was sold using a real estate broker, and it was advertised for sale on the open market. In further support of the transaction, the appellant submitted the PTAX-203 Real Estate Transfer Declaration, the real estate sale contract, and the settlement statement. The Board finds the purchase price is below the market value reflected by the assessment. The Board is not persuaded by the board of review’s argument that the sale of the subject in July 2013 was a compulsory sale, as no evidence was submitted in support of this claim. Based on this record the Board finds the subject property had a market value of \$61,500 as of January 1, 2016. Since market value has been established the 2016 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.00% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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

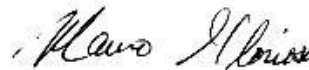
DISSENTING: _____

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:

June 16, 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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