



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

APPELLANT: SRP Sub, LLC
DOCKET NO.: 16-43132.001-R-1
PARCEL NO.: 32-03-403-018-0000

The parties of record before the Property Tax Appeal Board are SRP Sub, 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 **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: \$2,070
IMPR.: \$6,597
TOTAL: \$8,667

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2014 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 exterior construction with 941 square feet of living area. The dwelling is approximately 53 years old. Features of the home include a full finished basement and a 2.5-car garage. The property has an 8,280 square foot site and is located in Glenwood, Bloom Township, Cook County. The subject is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance

The appellant's attorney argued a contention of law in that a reduction was issued for tax year 2014 as the basis for this appeal. The appellant submitted a copy of the decision issued in Docket No. 15-39724.001-R-1 which was issued based upon the stipulation of the parties that the correct total assessment for the subject property for tax year 2015 was \$7,500.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the 2015 stipulation with the Cook County Board of Review for a total assessment of \$7,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,667. The subject has an improvement assessment of \$6,597 or \$7.01 per square foot of living area. The subject's assessment reflects a market value of \$86,670 or \$92.10 per square foot of living area, land included, when applying the 10% level of assessment for class 2 residential property pursuant to the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted information on four equity comparables located in the subject's neighborhood code and in the same tax block as the subject property. The comparables consist of one-story dwellings of frame exterior construction that range in age from 44 to 53 years old. The dwellings contain either 775 or 941 square feet of living area and are situated on sites of either 8,160 or 8,280 square feet of land area. Features include full or partial basements with finished area and two-car garages. One comparable also has central air conditioning. These comparables had improvement assessments ranging from \$6,744 to \$7,243 or from \$7.70 to \$9.12 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Counsel for the appellant provided a written rebuttal reiterating that the 2015 assessment be "rolled over to the tax year 2016."

Conclusion of Law

Based upon the appellant's contention of law argument, it is undisputed on this record that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-39724.001-R-1 which lowered the assessment of the subject property to \$7,500 and thus, confers jurisdiction upon this Board for consideration of an appeal for the subsequent tax year (35 ILCS 200/16-185).

However, the appellant did not assert that the subject property was **an owner occupied dwelling** by the appellant in this proceeding. Furthermore, the named appellant in this proceed is a "limited liability" company. 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.]

There is no evidence in this record that the subject property was owner-occupied. Therefore, the Property Tax Appeal Board finds no basis upon which to carry the prior year's decision forward to the subsequent year as there is nothing in the record to indicate that the subject property was owner occupied. Therefore, the subject property is not entitled to a reduction simply based upon a contention of law with the purported application of Section 16-185 for a "rollover" of the prior year's assessment.

In this matter the appellant did not challenge the land assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the only evidence of assessment equity in the record to be the comparables submitted by the board of review. These comparables had improvement assessments ranging from \$6,744 to \$7,243 or from \$7.70 to \$9.12 per square foot of living area. The subject's improvement assessment is \$6,597 or \$7.01 per square foot of living area, which is below the only assessment comparables in this record. Based on this assessment equity evidence, the Board finds a reduction in the subject's assessment is not justified.

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: December 23, 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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