



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

APPELLANT: Tirell LLC  
DOCKET NO.: 16-43275.001-R-1  
PARCEL NO.: 32-05-218-031-0000

The parties of record before the Property Tax Appeal Board are Tirell 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:** \$2,851  
**IMPR.:** \$11,968  
**TOTAL:** \$14,819

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging 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 two-story dwelling of frame and masonry exterior construction with 2,122 square feet of living area. The dwelling is approximately 48 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 7,605-square foot site and is located in Glenwood, Bloom Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant requested the Board to accept the instant appeal as a direct appeal from the Property Tax Appeal Board's September 18, 2018 decision to reduce the subject's assessment in docket #15-35972.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$11,500 based upon the evidence submitted by the parties. The Property Tax Appeal Board takes notice that 2015 and 2016 are within the

same general assessment period for Bloom Township. (86 Ill.Admin.Code §1910.90(i)). In a letter dated July 18, 2019, the appellant requested the 2015 decision be carried forward to the 2016 tax year. However, the appellant's evidence disclosed the owner of the subject property is a corporation located in another state. Consequently, the Board finds the home is not owner-occupied and section 16-185 of the Property Tax Code is inapplicable in allowing the reduced 2015 assessment to remain in effect for the 2016 tax year.

The appellant contends contention of law as the basis of the appeal. In support of this argument the appellant disclosed the subject was purchased on March 25, 2013 for a price of \$84,799. To document the sale, the appellant submitted a copy of the Settlement Statement revealing the amount of Broker's Fees paid at settlement, the Purchase and Sale Agreement and the Real Estate Transfer Declaration. Based on this evidence, the appellant requested the total assessment be reduced to \$11,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,819. The subject's assessment reflects a market value of \$148,190 or \$69.84 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of the subject's assessment, the board of review submitted information on four comparable sales with the same classification code as the subject property. The comparables consist of two-story dwellings that range in age from 40 to 52 years old. The comparables have partial basements, three of which have finished areas. All have central air conditioning and 2-car garages. Three of the comparables have one fireplace. The dwellings range in size from 2,203 to 2,345 square feet of living area and are situated on sites ranging in size from 8,255 to 18,529 square feet of land area. The comparables sold from May 2014 to July 2016 for prices ranging from \$249,000 to \$1,082,400 or from \$113.03 to \$472.05 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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.

The Board gave little weight to the subject's March 23, 2013 sale date. The Board finds the 2013 sale date is dated and less indicative of fair market value as of the subject's 2016 assessment date at issue. Less weight was also given to board of review comparable #1 as this property appears to be an outlier when comparing its sale price to the other comparables in this record. Furthermore, little weight was given to the board of review's comparable #4 due to its 2014 sale date which is less proximate in time for the January 1, 2016 assessment date at issue. The Board finds the two remaining board of review comparable sales sold more proximate in

time to the January 1, 2016 assessment date and are more similar when compared to the subject in age, dwelling size, design and most features. These comparables sold in April and July 2016 for prices of \$295,000 and \$382,500 or \$127.87 and \$163.11 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$148,190 or \$69.84 per square foot of living area, including land, which falls below the best two comparables established in this record. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is not justified on this basis.

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.

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Chairman





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Member

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Member





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Member

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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: August 20, 2019



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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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