



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

APPELLANT: Inchard, LLC  
DOCKET NO.: 16-43710.001-R-1  
PARCEL NO.: 16-31-323-011-0000

The parties of record before the Property Tax Appeal Board are Inchard, 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:** \$4,392  
**IMPR.:** \$9,219  
**TOTAL:** \$13,611

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2015 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 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 one-story dwelling of frame exterior construction with 1,355 square feet of living area. The dwelling is approximately 92 years old. Features of the home include a partial finished basement and a two-car garage. The property has a 5,490 square foot site and is located in Berwyn, Berwyn Township, Cook County. The subject is classified as a class 2-03 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 2015 as the basis for this appeal and that the fair market value of the subject is not accurately reflected in its assessed value as reflected in the attached documentation related to a recent sale of the subject property. As part of the supporting documentation, the appellant disclosed the subject sold in May 2013 for a price of \$95,000. To document the sale the appellant submitted the settlement statement, the sales contract and the Illinois Real Estate Transfer Declaration.

The appellant also submitted a copy of the decision issued in Docket No. 15-20749.001-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 \$12,500.

Based on this evidence and argument, 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 \$12,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,611. The subject's assessment reflects a market value of \$136,110 or \$100.45 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.

Data in the board of review's grid analysis indicates that the subject property sold in March 2016 for \$516,300 or \$381.03 per square foot of living area, including land. No other data or documentation was submitted to support the purported recent sale price of the subject property.

In support of the subject's assessment, the board of review submitted information on four comparables with both equity and data on one sale. The comparables are located in the subject's neighborhood code and in the same tax block as the subject property. The comparables consist of one-story or 1.5-story dwellings of masonry exterior construction that range in age from 63 to 89 years old. The dwellings range in size from 962 to 1,505 square feet of living area and are situated on sites of either 3,660 or 5,368 square feet of land area. Features include full basements, one of which has finished area. Two of the comparables have central air conditioning and each has a 1.5-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$9,808 to \$11,354 or from \$6.70 to \$10.85 per square foot of living area. Comparable #1 sold in May 2015 for \$233,700 or for \$158.33 per square foot of living area, including land. 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 15-20749.001-R-1 which lowered the assessment of the subject property to \$12,500 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.

Based on the documentation submitted, 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 finds the subject's May 2013 sale is less proximate in time given the more recent comparable sale evidence in this record. The Board finds the best evidence of market value in the record to be the comparable sale submitted by the board of review. This comparable was similar to the subject in location and newer in age with a similar land area. The comparable sold more proximate in time to the assessment date at issue than the May 2013 sale of the subject property. The comparable sold in May 2015 for \$233,700 or for \$158.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$136,110 or \$100.45 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Moreover, the subject property purportedly sold in March 2016 for a sale price of \$516,300 which is greater than its current estimated market value based upon its assessment.

When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

For an assessment equity analysis, the Board has given reduced weight to board of review comparables #2 and #4 as each dwelling is smaller than the subject dwelling and comparable #2 is also newer than the subject.

The Property Tax Appeal Board finds the best evidence of assessment equity to be the board of review comparables #1 and #3. These comparables were similar to the subject in size, age and most features. These comparables had improvement assessments of \$9,886 and \$11,354 or \$6.70 and \$7.54 per square foot of living area, respectively. The subject's improvement assessment of \$9,219 or \$6.80 per square foot of living area falls between the best comparables in this record on a per-square-foot basis.

In conclusion, based on this record the Board finds the appellant did not establish overvaluation by a preponderance of the evidence and did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed. Moreover, the appellant is not entitled to a "rollover" pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Therefore, 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.

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Chairman



\_\_\_\_\_  
Member

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Member



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Member

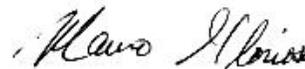
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Member

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: December 23, 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

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