



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

APPELLANT: Tirell, LLC
DOCKET NO.: 16-43938.001-R-1
PARCEL NO.: 32-05-223-038-0000

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: \$3,315
IMPR.: \$13,865
TOTAL: \$17,180

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 two-story single-family 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 and a two-car garage. The property has an 8,840 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'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 July 2013 for a price of \$105,000. 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. 15-39702.001-R-1 which was issued based upon the evidence of record, where the Cook County Board of Review was held in default for failing to timely file evidence, that the correct total assessment for the subject property for tax year 2015 was \$10,500.

Based on this evidence and argument, the appellant requested a reduction in the subject's assessment to reflect the 2015 decision for a total assessment of \$10,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,180. The subject has an improvement assessment of \$13,865 or \$6.53 per square foot of living area. The subject's total assessment reflects a market value of \$171,800 or \$80.96 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 July 2013 for \$105,000 or \$49.48 per square foot of living area, including land. This data is identical to the appellant's contention regarding a recent sale of the subject property.

In support of the subject's assessment, the board of review submitted information on four comparables with both equity and comparable sales data. The comparables are located in the subject's subarea. The comparables consist of two-story dwellings of frame and masonry exterior construction that range in age from 45 to 51 years old. The dwellings range in size from 2,146 to 2,184 square feet of living area and are situated on sites ranging in size from 8,255 to 12,652 square feet of land area. Features include partial unfinished basements, central air conditioning and two-car garages. One of the comparables also has a fireplace. The comparables have improvement assessments ranging from \$11,047 to \$15,728 or from \$5.10 to \$7.26 per square foot of living area. The comparables each sold between April 2013 and May 2015 for prices ranging from \$215,500 to \$225,000 or from \$99.49 to \$104.85 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 15-39702.001-R-1 which lowered the assessment of the subject property to \$10,500 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 July 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 comparable sale #1 submitted by the board of review. This comparable was similar to the subject and sold more proximate in time to the assessment date at issue than the July 2013 sale of the subject property. This comparable sold in May 2015 for \$225,000 or for \$104.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$171,800 or \$80.96 per square foot of living area, including land, which is below the best comparable sale in this record.

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.

The Property Tax Appeal Board finds the only evidence of assessment equity to be the board of review comparables. These comparables were similar to the subject in size, age and most features. These comparables had improvement assessments ranging from \$11,047 to \$15,728 or from \$5.10 to \$7.26 per square foot of living area, respectively. The subject's improvement assessment of \$13,865 or \$6.53 per square foot of living area falls within the range of the equity comparables in this record.

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.

Chairman



Member

Member



Member

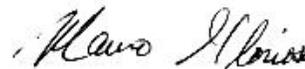
Member

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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