



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

APPELLANT: Annice, LLC  
DOCKET NO.: 17-21766.001-R-1 through 17-21766.005-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Annice, LLC, the appellant(s), by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
17-21766.001-R-1	28-10-308-008-0000	9,936	0	\$9,936
17-21766.002-R-1	28-10-308-009-0000	9,936	0	\$9,936
17-21766.003-R-1	28-10-308-010-0000	9,936	0	\$9,936
17-21766.004-R-1	28-10-308-011-0000	9,971	0	\$9,971
17-21766.005-R-1	28-10-308-012-0000	9,964	1,014	\$10,978

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 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 five parcels of land totaling 180,891 square feet parcel of land with an improvement assessment on PIN ending in -012-0000. The property is located in Oak Forest, Bremen Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant makes a contention of law argument in regard to PINs ending in -010-0000 and -011-0000 (the PINs). The PINs total 72,391 square feet. In support of this argument, the appellant submitted asserts that the PINs are below grade with a large creek running through them and are subject to overflow and flooding. The appellant requests a reduced assessment of

\$1.00 per square foot for the PINs. To support this argument, the appellant submitted: color photographs of the improvement and the creek; a color map of all the subject property in red and the creek in purple; a national flood insurance program map which shows the subject in “zone x” but with no definitions or further information; and a plat of survey for the track of land titled “ARTHUR R. McINTOSH’S ADDITION TO MIDLOTHIAN FARMS.”

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject’s total assessment of \$50,757. The PINs have an assessment of \$20,949 which reflects a market value of \$209,490 or \$2.89 per square foot area using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In support of the assessment, the board of review submitted four equity comparables. These properties are improved lots located just north of the subject.

### **Conclusion of Law**

The appellant makes a contention of law argument but does not reference any statute in regard to flood plain assessments. Therefore, the Board will determine the appeal based on a market value standard. 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 appellant made an argument that the PINs of the subject property are located within a flood zone and therefore should have a reduced assessment. The Board finds the appellant did not submit sufficient evidence to support a reduction. The appellant failed to submit any evidence of how a flood zone would affect the market value of the PINs or how the board of review uniformly assesses flood zone properties. Merely showing that the property is located within a flood zone is insufficient. Based on this record the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued and 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: October 20, 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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APPELLANT

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