



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

APPELLANT: 1910 Emerson St., LLC
DOCKET NO.: 17-32408.001-R-1
PARCEL NO.: 16-11-207-014-0000

The parties of record before the Property Tax Appeal Board are 1910 Emerson St., LLC, the appellant(s), by attorney Omar Banna, of Mayster & Chaimson, 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 **A Reduction** 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: \$2,721
IMPR.: \$1,200
TOTAL: \$3,921

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 is improved with a 53-year-old, one-story, building of frame construction containing 978 square feet of gross building area. Features of the subject include a full unfinished basement and a two-car garage. The property is situated on 2,592 square feet of land in Chicago, West Chicago Township, Cook County. The subject is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation, although it submitted evidence in support of a Contention of Law.¹ In support of this argument, the appellant submitted a settlement statement

¹ The appellant submitted arguments and evidence that address a Contention of Law based on uninhabitability, but without formally naming this issue as such. Although the best practice before the Board would be to clearly define

disclosing the subject property was purchased by the appellant from Logan Management Group LLC (Logan) on August 17, 2017, for \$12,000 in an all-cash transaction. The settlement statement disclosed no realtor commissions were paid. The appellant also submitted a Real Estate Purchase and Sale Contract (Contract) for the appellant as buyer for \$12,000 in an all-cash transaction. The subject's sale price reflects a market value of \$12.27 per square foot of gross building area including land. The appellant also submitted a Warranty Deed. The appellant provided information in Section IV–Recent Sale Data of the Residential Appeal that the subject was not transferred between related parties. The appellant failed to disclose any other conditions of the transaction in Section IV. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$3,921, allocating \$1,200 to the improvement and \$2,721 to land.

The appellant also raised a Contention of Law (*see* footnote 1, below), based on uninhabitability of the subject at the time of purchase.

The appellant also submitted a brief in which it argued the subject property was purchased in “a below average condition,” necessitating repairs and “rehabilitation.” The appellant appended: photographs of the exterior and interior of the subject disclosing boarded-up window spaces; a plat of survey; a building permit dated September 20, 2017; an ALTA Commitment for title insurance; and a Vacancy/Occupancy Affidavit that disclosed no occupancy in 2017. The permitted work described by the building permit was for “interior alterations to all floors per plan; remove illegal basement dwelling unit.” The ALTA statement included various special exceptions, including “Proceedings pending on a complaint filed on July 28, 2016...against Yvonne C. Marshall (Marshall) et al, for building code violations, demolition, judgment and lien” and an “Order of Demolition entered March 7, 2017.”

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,325. The subject's level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on four suggested comparable sales.

The board of review also submitted two briefs. In the first one, the board of review argued the subject was not purchased in an arm's-length transaction for fair cash value. The board of review appended a deed trail to the brief, which disclosed: a *lis pendens* notice against Marshall; a Quit Claim Deed conveyed from Marshall to Logan; and a Warranty Deed from Logan to the appellant, 1910 Emerson St., LLC. In the second brief, the board of review argued the subject property did not qualify for an assessment reduction based on an uninhabitable condition because any such condition was due to the appellant's choice to renovate it rather than accidental causes.

and name the cause of action, the Board considers this issue raised since the appellant's brief and evidence addresses it.

Conclusion of Law

The appellant raised a contention of law. “Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15. The appellant requests an assessment reduction to reflect the uninhabitable condition. The appellant cited Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) in support of an assessment reduction for the 2017 lien year. The Board finds the appellant sustained the burden of proof for his contention of law; and finds an assessment reduction due to uninhabitability is warranted.

The Board finds the appellant produced evidence that the subject was uninhabitable during the 2017 lien year. *See* 35 ILCS 200/9-180. The ALTA statement was significant documentary evidence. It disclosed proceedings were pending in Circuit Court for “building code violations, demolition, judgement and lien.” The ALTA statement was dated August 8, 2017, nine days before the August 17, 2017, purchase by the appellant. The photographs submitted clearly depicted an uninhabitable subject property. The Vacancy/Occupancy Affidavit and building permit are further evidence in support of the argument the subject was uninhabitable. This condition existed before the appellant purchased the subject property. The Board finds it reasonable to conclude the appellant did not intentionally or willfully render the subject uninhabitable at the time of purchase.

The Board gave little weight to the subject's sale because there was no evidence its sale was tested on the open market. There was no realtor and no evidence it was advertised and marketed. This raised doubt of whether it was sold at arm'-length for fair cash value. However, this is relevant only to determine what may be the correct assessment since the assessment should be reduced due to uninhabitability. The Board finds an assessment reduction to the amount requested by the appellant, to \$3,921, is warranted. This assesses the improvement to \$1,200 and keeps the land assessment unchanged at \$2,721.

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: September 21, 2021



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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