



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

APPELLANT: Cozzie O'Brien Recycling Properties LLC
DOCKET NO.: 17-35858.001-R-1
PARCEL NO.: 15-10-100-059-0000

The parties of record before the Property Tax Appeal Board are Cozzie O'Brien Recycling Properties LLC, the appellant(s), by attorney Anthony M. Farace, of Amari & Locallo 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: \$5,285
IMPR.: \$1
TOTAL: \$5,286

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 was improved with a three-story, multi-family building. The property is in Melrose Park, Proviso 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 a contention of law. The appellant argued the subject was vacant and uninhabitable during the lien year. 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 a pro-ration of assessment for the lien year.

In support of this argument, the appellant submitted a Vacancy/Occupancy Affidavit for 2017 disclosing complete vacancy; a Demolition Affidavit; General Affidavits; and a contractor's invoice. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$5,286, for which \$5,285 is attributed to land and \$1 for improvement. The total assessment for the subject is \$29,664.

The board of review did not submit evidence in support of the assessment. The Board entered an Order of Default against the board of review. On September 10, 2019, the Board denied the board of review's Motion to Vacate Default.

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 Board finds the sustained the burden of proof for his contention of law.

The evidence of uninhabitability in the lien year is persuasive, pursuant to Section 9-180 of the Property Tax Code, *supra*. The appellant supported his argument with affidavits disclosing the condition of the subject and its demolition. The Board notes the board of review defaulted and did not submit evidence to rebut the appellant's contentions.

Based on this record, the Board finds a reduction in the subject's assessment is justified. The improvement assessment is reduced to \$1, in accord with the appellant's request. The land improvement is unchanged; the total assessment is reduced to \$5,286.

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:

February 16, 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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COUNTY

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