



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

APPELLANT: Skokie Self Storage  
DOCKET NO.: 17-40819.001-R-1  
PARCEL NO.: 10-29-211-001-0000

The parties of record before the Property Tax Appeal Board are Skokie Self Storage, the appellant(s), by attorney Ronald Justin, of the Law Offices of Ronald Justin 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:** \$1,112  
**IMPR.:** \$0  
**TOTAL:** \$1,112

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 a parcel of vacant land containing situated on 2,224 square feet of land in Niles Township, Cook County. The subject is classified as a Class 1 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted an Escrow Trust Disbursement Statement (Statement) disclosing the subject property was purchased on October 18, 2016, for \$3,500. The subject's sale price reflects a market value of \$1.57 per square foot of land. The Statement disclosed the purchaser was Berman, Lapetina Enterprises, LLC (LLC). The appellant also submitted two photographs depicting vacant land. The appellant provided information in Section IV–Recent Sale Data of the Residential Appeal

that the subject was not transferred between related parties; was sold for \$3,500 on October 18, 2016; that it was advertised on the multiple listing service (MLS); and that it was sold by the owner. The appellant failed to disclose how the transaction was settled. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price when applying the 2017 level of assessment of 10.00% for Class 1 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,112. The subject's assessment reflects a market value of \$11,120, or \$5.00 per square foot when applying the 2017 level of assessment of 10.00% for Class 1 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 five suggested comparable sales. Each of these properties were in the City of Chicago, Cook County. Comparable sale properties #1, #3 and #4 sold in 2013. Comparable property #2 contained 5,232 square feet of land, and sold in 2016 for \$635,000, or \$121.37 per square foot. The board of review did not submit assessment information for Comparable #2. Comparable sale property #5 contained 4,356 square feet of land, and sold in 2017 for \$620,000, or \$142.33 per square foot. The board of review's information was that Comparable #5 was assessed at \$6.00 per square foot of land in 2015.

At hearing, the appellant argued the 2016 sale was recent and established the best evidence of market value. The board of review argued the transaction was not at arm's-length for fair cash value. The board of review sought to admit a copy of a Special Warranty Deed pertaining to the transaction. The Board sustained the appellant's objection as new evidence for which the board of review had an opportunity to submit in the discovery stage of the case. The appellant's attorney stated he did not know how title to the subject property was conveyed. The appellant's attorney stated the subject property was sold by a realtor. The parties reiterated their positions as to the correct assessment.

### **Conclusion of Law**

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). "Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property." 86 Ill.Admin.Code §1910.63(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 Board gave little weight to the subject's sale. The purchaser of the subject property in October 2016 was the LLC. Yet the instant appeal was brought by Skokie Self Storage. The appellant did not submit evidence to explain the different names or any property rights connecting the two. The Board noted the sale was in 2016, but the lien year was 2017. There is

no evidence of chain of title during this period that may have explained the difference of names. The Statement submitted by the appellant did not disclose a disbursement to a realtor. The appellant's representations in Section IV of the Petition disclosed the subject was advertised for sale on the MLS but that it was sold by the owner, not by a realtor. No realtor was named. This discrepancy of evidence suggests the subject property was not market tested, thereby raising the question of whether it was sold at arm's-length for fair cash value.

Three of the board of review's suggested sale properties were not recent, dating from 2013. The two more recent sales were dissimilar to the subject in some key property characteristics. However, the burden of going forward with evidence rests with the appellant, as the moving party. The Board finds the appellant did not meet this burden by a preponderance of the evidence that the assessment does not accurately reflect the market value. Consequently, an assessment reduction is not warranted.

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



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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: November 16, 2021



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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

AGENCY

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