



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

APPELLANT: 7937 N. Lincoln, LLC
DOCKET NO.: 17-43750.001-C-1
PARCEL NO.: 10-28-200-048-0000

The parties of record before the Property Tax Appeal Board are 7937 N. Lincoln, LLC, the appellant(s), by attorney Terence Nader, of Schoenberg Finkel Beederman Bell Glazer, LLC 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: \$6,875
IMPR.: \$24,000
TOTAL: \$30,875

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 a one-story building with 1,300 square feet of building area. The building was constructed in 1958. The property has a 2,500 square foot site located in Niles Township, Cook County. The subject is classified as a class 5 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on a contention of law. The appellant contends the subject property's improvement was not assessed in 2016 due to the Assessor's mistaken belief that the subject had been demolished. The appellant stated the Assessor did not send the appellant notice of the omitted assessment. Subsequently, and without notice to the appellant, who is the owner of the subject property, the Assessor reviewed the omitted assessment. The appellant stated the same is true for 2017. The assessor retroactively assessed the 2016 improvements as an omitted

assessment. The appellant did not know about the proceedings until the following year at the board of review proceedings.

The appellant submitted: a demolition permit; a notice of intent to list omitted assessments; a 2017 omitted assessment property tax bill; a printout of the assessor's property classification codes; an assessor's office printout of the subject's recent assessment history; the assessor's printout indicating a demolition permit; a 2017 assessor's printout stating "assess existing 5-17, wrecked in error"; an affidavit; assessment appeal history; a parcel data sheet; a copy of the subject's board of review appeal record which included a 2013 appraisal. Based on this evidence, the appellant requested an assessment reduction to \$2,750.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,875. The subject's assessment reflects a market value of \$123,500 or \$95.00 per square foot of building area, including land, when applying the 2017 level of assessment for class 5 property under the Cook County Real Property Assessment Classification Ordinance of 25%. In support of its contention of the correct assessment the board of review submitted information on five comparable sales.

In written rebuttal, the appellant stated in 2018 the assessor improperly imposed a 2017 omitted assessment on the subject property without notifying the appellant as statutorily required. The appellant stated the board of review's comparable sales are not responsive to the appellant's argument and the board of review did not refute the appellant's assertions.

Conclusion of Law

The appellant contends a contention of law. The appellant stated he was made aware of the omitted assessment issue during the subject's 2017 board of review proceedings. The Property Tax Appeal Board has jurisdiction over the parties and the subject matter of the appeal as 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. In this appeal, the Property Tax Appeal Board has jurisdiction over the 2017 lien year only.

The appellant has not provided any substantive evidence regarding the subject's correct 2017 assessment. The Property Tax Appeal Board finds the appellant's 2013 appraisal is too distant in time, from the lien year at issue, to be an accurate indicator of the subject's 2017 market value. The Board finds the best evidence of the subject's assessment to be the five comparable properties submitted by the board of review. These comparable properties range in sale price from \$98.48 to \$142.59 per square foot of building area, including land. The subject's current assessment reflects a market value of \$123,500 or \$95.00 per square foot of building area which is below the range of these comparable properties. As such, the Board a reduction in the subject's assessment 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.



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 15, 2022



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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