



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

APPELLANT: RKJ Inc.
DOCKET NO.: 17-44837.001-R-1
PARCEL NO.: 14-31-313-033-0000

The parties of record before the Property Tax Appeal Board are RKJ Inc., the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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 **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: \$17,600
IMPR.: \$58,434
TOTAL: \$76,034

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 sections 16-160 and 16-185 of the Property Tax Code (35 ILCS 200/16-160 & 16-185) 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 three-story mixed-use building of masonry exterior construction with 8,976 square feet of building area. The building is approximately 132 years old. Features of the subject property include a concrete slab foundation, central air conditioning and a two-car garage. The property has a 4,400 square foot site located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance. The evidence in the record indicates the subject is not owner-occupied.

The appellant marked assessment equity as the basis of the appeal and submitted a grid analysis associated with the 2016 appeal before the Property Tax Appeal Board in Docket #16-36134.001-R-1. These four equity comparables are improved with class 2-12 buildings ranging in size from 8,477 to 9,370 square feet of building area. The improvement assessments range

from \$51,707 to \$68,549 or from \$6.49 to \$7.44 per square foot of building area. The appellant also provided a copy of the decision issued by the Property Tax Appeal Board for the prior tax year in Docket #16-36134.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$76,034 based on equity and the weight of the evidence in that record. The appellant indicated the subject property is not owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$76,034.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,830. The board of review also reported that 2015 was the beginning of the subject's general assessment cycle and that no equalization factor was applied in 2017. The subject property has an improvement assessment of \$74,230 or \$8.27 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject property. The comparables are improved with three-story class 2-12 mixed-use buildings of masonry exterior construction ranging in size from 6,000 to 6,984 square feet of building area. The buildings range in age from 99 to 125 years old. Three comparables have partial or full basements and one comparable has a concrete slab foundation. One comparable has central air conditioning. Two comparables each have a two-car garage. The comparables have improvement assessments ranging from \$64,052 to \$66,396 or from \$9.51 to \$10.74 per square foot of building area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellant, in part, raised a contention of law requesting the assessment of the subject property as established by the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185. When a contention of law is raised the burden of proof is a preponderance of the evidence. See (5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent part:

...If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence **occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Board finds the appellant's appeal form indicates the subject property is not owner-occupied which is one of the requirements for a "rollover" to occur. For this reason, the Property Tax appeal Board finds that a reduction in the subject's assessment is not warranted based on the

“rollover” provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested comparables submitted by the parties for the Board's consideration. The Board gives less weight to the board of review's comparables as they have significantly smaller building sizes than the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables as they have varying degrees of similarity when compared to the subject in location, exterior construction, age, dwelling size and features. Three comparables have unfinished partial or full basements, in contrast to the subject's concrete slab foundation, requiring downward adjustments to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$51,707 to \$68,549 or from \$6.49 to \$7.44 per square foot of building area. The subject's improvement assessment of \$74,230 or \$8.27 falls above the range established by the best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment based on inequity is 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: August 24, 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

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