



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

APPELLANT: 840 Green Bay Rd LLC
DOCKET NO.: 17-46120.001-R-1
PARCEL NO.: 02-03-104-018-0000

The parties of record before the Property Tax Appeal Board are 840 Green Bay Rd LLC, the appellant(s), by attorney Christopher G. Walsh, Jr., Attorney at Law 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: \$4,103
IMPR.: \$14,801
TOTAL: \$18,904

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 62-year-old, one-story, building of frame construction containing 1,192 square feet of living area. The subject contains 6,250 square feet of land in Wheeling Township, Cook County. The Petition to the Board was filed in the name of "LLC." The appellant's brief disclosed the appellant as "840 Green Bay Rd. LLC (the LLC)." The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant argues overvaluation and a contention of law as the bases of the appeal. Regarding the overvaluation argument, the appellant checked "Recent Sale" on the Petition but did not submit evidence in support of this contention. The appellant did not submit information in Section IV—Recent Sale Data of the Residential Appeal.

In support of the contention of law, the appellant submitted the Board's decision regarding the subject property in docket number 16-26778.001-R-1. The appellant in that appeal was the LLC. The Board reduced the 2016 assessment in that decision to \$14,000, based on an overvaluation argument for a 2013 sale. However, the Board found in its 2016 decision that the subject was "owned by a business entity, and, therefore, it is not owner occupied." In the instant case, the appellant submitted a document from the Cook County Treasurer disclosing a homeowner exemption in the 2017 lien year. Based on this evidence, the appellant requested the Board to rollover the reduction in the 2016 decision to the instant 2017 lien year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,367. The subject property has an improvement assessment of \$19,930, or \$16.72 per square foot of living area. The subject's assessment reflects a market value of \$233,670, or \$196.03 per square foot of living area including land, when using the 2017 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 properties, each of which cited equity and sale information. These properties sold from 2014 through 2017 for prices ranging from \$258.78 to \$301.42 per square foot of gross building area including land.

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). The Board finds the appellant has not met the burden of proof for its overvaluation argument based on a recent sale.

The appellant did not submit evidence in support of its contention of overvaluation based on a recent sale. In contrast, the board of review submitted four suggested sale comparable properties that were similar with the subject, sold recently and were assessed lower than the subject. The Board notes that the subject was sold in 2013, as is found in the Board's prior decision. A sale in 2013 is not recent to the instant lien year.

The appellant also raised a contention of law that the Board's 2016 decision reducing the subject's assessment should be rolled-over to the instant 2017 lien year pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant submitted a brief and a copy of the Board's 2016 decision in support of this 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. Although the appellant submitted a brief and a copy of the Board's 2016 decision in docket number 16-26778.001-R-1, it failed to prove by a preponderance of the evidence that a reduction for the 2017 lien year is warranted.

Section 16-185 provides that the prior year's decision lowering the assessment should be carried forward to the current tax year, subject only to equalization, where the property is an owner-occupied residence and the tax years are within the same general assessment period.

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.

35 ILCS 200/16-185.

The nature of the appellant is relevant to determine if the elements of the rollover statute have been satisfied. The instant appeal was brought in the name of a corporate entity, not a natural person. The salient question is whether a corporate entity may receive the benefit of a rollover of the 2016 assessment reduction to the instant 2017 lien year.

The Illinois Supreme Court in Proviso Township High School District No. 209, et al. v. Hynes, 84 Ill.2d 229 (1980), addressed the issue of whether a corporation can “reside” in a building to qualify for homestead exemption status. The plaintiff school district filed individually and on behalf of other governmental bodies a class action for declaration that the homestead exemption applies to owners who occupy residential property. The Court found that the person claiming the exemption must occupy the property as a residence. *Id.* at 236. In dispositive language, the Court held, “[i]n connection with the question under consideration, the plaintiffs assert that a homestead exemption cannot be validly granted where the owner is a corporation, since the latter cannot ‘reside’ in a building. We agree that the owner-occupant must be a natural person.” *Id.* at 240-41.

The record on appeal is clear is that the LLC, a corporation, cannot reside in the residential subject property as a matter of law. That was made clear in the Board’s 2016 decision, which the appellant submitted as evidence in the instant case. Despite this clear matter of fact and law, the appellant produced documentary evidence of a homeowner’s exemption for a subject property in the lien year that was owned by a corporation. The LLC is not a natural person who resides in residential property and is, therefore, not eligible for a rollover of the 2016 assessment reduction.

After considering all evidence and argument submitted by both parties, the Board finds that the appellant failed to establish by a preponderance of the evidence that it qualified for a rollover of the 2016 assessment reduction to the instant 2017 lien year. Based on the foregoing analysis, the Board holds that 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:

October 19, 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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