



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

APPELLANT: Douglas Lee
DOCKET NO.: 18-45540.001-R-1
PARCEL NO.: 17-05-116-099-0000

The parties of record before the Property Tax Appeal Board are Douglas Lee, the appellant(s), by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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: \$ 20,880
IMPR.: \$ 105,980
TOTAL: \$ 126,860

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 2018 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of three-story building of masonry construction with 5,472 square feet of building area. Features of the building include a full unfinished basement. The subject's site is 2,784 square feet, and it is located in West Chicago Township, Cook County.

The appellant makes a contention of law as the basis for the appeal. The appellant argues that the subject is improperly classified under the Cook County Real Property Assessment Classification Ordinance. Cook County, Ill., Code of Ordinances §74-63 (the "Classification Ordinance"). The subject is classified as class 5a property under the Classification Ordinance. As of January 1, 2018, the Classification Ordinance defined class 5a property as "All real estate not included in Class 1, Class 2, Class 3, Class 4, Class 5b, Class 6b, Class C, Class 7a, Class 7b, Class 7c, Class 8, Class 9, Class S or Class L of this Section." Cook County, Ill., Code of

Ordinances §74-63(5) (in effect as of September 28, 2017).¹ Under the Classification Ordinance, class 5a property is assessed at 25.00% of the property's market value. Cook County, Ill., Code of Ordinances §74-64(4). The Assessor has further classified the subject as a class 5-92 property, which the Assessor defines as a "Two-or-three-story building containing part or all retail and/or commercial space." The appellant argues that the subject is improperly classified as class 5a property under the Classification Ordinance. Instead, the appellant asserts, the subject should be classified as class 2 mixed-use property under the Classification Ordinance, which is defined as "Real estate improved with a building put to commercial and residential use, of six or less units where the building measures less than 20,000 square feet of above grade space," and is assessed at 10.00% of the property's market value. Cook County, Ill., Code of Ordinances §74-63(2)(c) (definition) and §74-64(2) (level of assessment).

In support of this argument, the appellant submitted an affidavit, naming the appellant as the affiant, wherein that appellant attested that the first two floors of the subject are used for commercial purposes, and that the third floor of the subject is used as an apartment. The affidavit is dated February 27, 2019. The appellant further submitted a commercial lease for the first-floor commercial space, wherein the lessee was stated as being Sompol Chaosawapa and the purpose was stated as "for the operation of a restaurant, and for no other purpose without the prior consent of Lessor." The appellant also submitted a "Chicago Apartment Lease," naming David Jenson as the tenant and also stating that "[t]he [a]partment shall be occupied exclusively for residential purposes by [t]enant..." The residential lease was signed on August 17, 2018, and has a two year term beginning on November 1, 2018. The appellant also submitted I.R.S. Schedule E forms for the subject for tax years 2014 through 2017. Furthermore, the appellant submitted a listing for the second-floor commercial space, which included photographs of this unit. Finally, the appellant submitted photographs of the third-floor residential space which are dated September 22, 2018.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$126,860 was disclosed. The board of review did not submit any evidence in support of the subject's current assessment.

Conclusions of Law

The appellant makes a contention of law as the basis of the appeal. "Standard of proof. 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. Furthermore, "the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of *January 1* of that year." 35 ILCS 200/9-155 (emphasis added). The appellant argued that the subject should be classified as class 2, and, thus, assessed at 10.00% of the subject's market value. The Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject's assessment is incorrect, and that a reduction is not warranted.

¹ Unless otherwise noted, when citing to the Classification Ordinance in this Final Administrative Decision, the Board is referencing the Classification Ordinance as it existed on January 1, 2018 (i.e., the Classification Ordinance as it existed after the changes made on September 28, 2017).

The subject's assessment is to be determined as of January 1, 2018. Id. However, the appellant's evidence only establishes that the third-floor residential unit was used for residential purposes as of August 18, 2018, which is the date the residential lease was signed. The photographs of the residential unit are dated approximately one month after the residential lease was signed. Furthermore, the IRS Schedule E forms show that rent was received for tax years 2014 through 2017, but these forms do not differentiate between the rents received from the commercial units, and the rent (if any) received from the residential unit. As such, there is no evidence in the record to show how the third floor of the subject was used as of January 1, 2018. Based on this record, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is improperly classified, and 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:

April 19, 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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