



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

APPELLANT: Rush University Medical Center
DOCKET NO.: 18-46259.001-C-2 through 18-46259.013-C-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Rush University Medical Center, the appellant, by attorney Christopher M. Caira, of KBC Law Group 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-46259.001-C-2	17-17-122-017-0000	8,755	0	\$8,755
18-46259.002-C-2	17-17-122-027-0000	2,996	0	\$2,996
18-46259.003-C-2	17-17-122-028-0000	3,405	0	\$3,405
18-46259.004-C-2	17-17-122-029-0000	2,247	0	\$2,247
18-46259.005-C-2	17-17-122-030-0000	2,786	0	\$2,786
18-46259.006-C-2	17-17-122-031-0000	2,786	0	\$2,786
18-46259.007-C-2	17-17-122-032-0000	5,882	0	\$5,882
18-46259.008-C-2	17-17-122-038-0000	60,194	0	\$60,194
18-46259.009-C-2	17-17-123-020-0000	3,270	0	\$3,270
18-46259.010-C-2	17-17-123-021-0000	8,841	0	\$8,841
18-46259.011-C-2	17-17-123-044-0000	64,621	0	\$64,621
18-46259.012-C-2	17-17-123-045-0000	76,468	0	\$76,468
18-46259.013-C-2	17-17-123-046-0000	20,750	0	\$20,750

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is comprised of a 13-parcel, rectangular-shaped site containing approximately 263,374 square feet (or approximately 6.05 acres) of land area. The subject property is a Class 1-00 property under the Cook County Real Property Assessment Classification Ordinance and is located in Chicago, West Chicago Township, Cook County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation.¹ In support of the overvaluation argument, the appellant submitted an appraisal prepared by Thomas Grogan and John T. Setina, III, Certified General Real Estate Appraisers, estimating the subject property had a market value of \$2,630,000 as of January 1, 2018. The purpose of the appraisal was to estimate the market value of the fee simple estate of the subject property as of January 1, 2018 for a real estate tax assessment appeal. The appellant's appeal petition indicates the subject property has a 2018 final assessment of \$480,652 for all 13 parcels combined, which reflects a market value of \$4,806,520 using the Cook County Real Property Assessment Classification Ordinance level of assessments for Class 1-00 property of 10%. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.²

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in this record is the appraisal submitted by the appellant estimating the subject property had a market value of \$2,630,000 as of January 1, 2018. The Board finds the subject's assessment reflects a market value of \$4,806,520, which is greater than the appraised value presented by the appellant. The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86

¹ On the Commercial Appeal form, the appellant initially requested a hearing, but subsequently filed a motion before the Property Tax Appeal Board requesting that a decision be rendered based on the evidence submitted. The Board grants the appellant's motion and hereby renders this decision accordingly.

² On January 14, 2021, the Property Tax Appeal Board found the Cook County Board of Review in default for failure to submit any evidence in response to the appellant's filing. On October 13, 2021, the PTAB received Cook County Board of Review submission of evidence and, in response, notified all parties via email dated October 20, 2021 that the submission is past the due date, that the Cook County Board of Review has been found to be in default in this proceeding, and that PTAB will neither rescind the default finding nor grant any weight to the evidence submitted by the Cook County Board of Review.

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Ill.Admin.Code §1910.69(a)). Based on this record, the Board finds a reduction in the subject's assessment 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: January 18, 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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COUNTY

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