



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

APPELLANT: GQ Developers Inc
DOCKET NO.: 19-28370.001-R-1
PARCEL NO.: 28-23-427-030-0000

The parties of record before the Property Tax Appeal Board are GQ Developers Inc, the appellant(s), by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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 the above-captioned case is **Dismissed**.

LAND: Dismissed
IMPR.: Dismissed
TOTAL: Dismissed

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year after receiving a decision from the Cook County Board of Review.

Findings of Fact

The subject property consists of a one-story, frame and masonry dwelling with 1,244 square feet of living area. The dwelling is 60 years old and is situated on a 10,074 square foot parcel of land. It is located in Bremen Township, Cook County and is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The appellant stated the subject property is not owner-occupied.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was transferred from Regina J. DeBose to Grant Alexander via Warranty Deed on April 20, 2018 for a price of \$20,000. The evidence disclosed the property was sold "by owner." The appellant did not submit any sale comparables to demonstrate that the sale was at fair market value. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$6,912. The subject's assessment reflects a market value of \$69,120 or \$55.56 per square foot of living area, land included, when using the 10% level of assessment 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 two sale comparables, each of which reflected equity data. They sold from April 2016 through July 2019 for sale prices ranging from \$58.33 to \$75.89 per square foot, including land. The sale of the subject in May 2018 for \$20,000, or \$16.08 per square foot, including land, was also reflected on the grid sheet.

Conclusion of Law

Section 16-160 of the Property Tax Code (35 ILCS 200/16-160) provides in part that:

In counties with 3,000,000 or more inhabitants, beginning with assessments made for the 1996 assessment year for residential property of 6 units or less and beginning with assessments made for the 1997 assessment year for all other property, and for all property in any county other than a county with 3,000,000 or more inhabitants, any *taxpayer* dissatisfied with the decision of a board of review. . . as such decision pertains to the assessment of his or her property for taxation purposes. . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review. . . appeal the decision to the Property Tax Appeal Board for review. . . . (Emphasis added.)

In accordance with this statutory authority, section 1910.10(c) of the rules of the Property Tax Appeal Board provides in part that:

Only a *taxpayer or owner of property* (emphasis added) dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes . . . may file an appeal with the [Property Tax Appeal] Board.

86 Ill.Admin.Code §1910.10(c). These provisions clearly provide that only a taxpayer, owner or taxing body with a tax revenue interest may initiate an appeal before the Property Tax Appeal Board to challenge a decision of the board of review relating to the assessment of the property.

The evidence in this record disclosed the appellant named in the petition was GQ Developers Inc, however, the Warranty Deed clearly show Grant Alexander is the owner and taxpayer. No evidence was presented by either party that would indicate GQ Developers Inc. is a taxpayer, owner, or a taxing body with a tax revenue interest that would have standing to initiate this appeal before the Property Tax Appeal Board to challenge the 2019 assessment of the subject property.

For these reasons the Property Tax Appeal Board finds the appellant initially named in the appeal does not have standing to file the instant appeal, and hereby dismisses it.

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: June 27, 2023



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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