



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

APPELLANT: VPP Holdings LLC
DOCKET NO.: 19-31454.001-R-1
PARCEL NO.: 28-35-118-022-0000

The parties of record before the Property Tax Appeal Board are VPP Holdings LLC, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & 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 **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: \$3,862
IMPR.: \$8,024
TOTAL: \$11,886

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 2019 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 1-story dwelling of frame exterior construction with 1,607 square feet of living area. The dwelling is approximately 41 years old. Features of the home include a crawl space foundation, central air conditioning, and a 2-car garage. The property has a 14,046 square foot site and is located in Country Club Hills, Bremen Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables with the same neighborhood code as the subject property. The comparables are improved with class 2-03 dwellings of frame exterior construction ranging in size from 1,475 to 1,672 square feet of living area. The homes range in age from 49 to 61 years old. Three

comparables each have a concrete slab foundation and one comparable has an unfinished basement. Each comparable has central air conditioning and a 2-car or a 2.5-car garage. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$3,968 to \$4,774 or from \$2.46 to \$2.96 per square foot of living area. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$4,371 or \$2.72 per square foot of living area.

The appellant's submission included a copy of the "Cook County Board of Review" final decision dated February 3, 2020 disclosing the subject has a total assessment of \$11,886. The petition filed by the appellant also disclosed that the subject has an improvement assessment of \$8,024 or \$4.99 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" with different assessment information than the Cook County final decision. Nevertheless, in support of its contention of the correct assessment, the board of review submitted information on four equity comparables with the same neighborhood code as the subject property. The comparables are improved with 1-story dwellings of frame exterior construction ranging in size from 1,258 to 1,472 square feet of living area. The homes range in age from 36 to 42 years old. Three comparables each have a basement with finished area and one comparable has a concrete slab foundation. Each comparable has central air conditioning and a 2-car garage. Two comparables each have one fireplace. The comparables have improvement assessments ranging from \$8,320 to \$9,441 or from \$6.01 to \$7.50 per square foot of living area. Based on this evidence, the board of review requested the assessment be confirmed.

Conclusion of Law

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight suggested comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and board of review comparables #1, #2, and #4 which differ from the subject in dwelling size and/or has a basement which is not a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #3, and #4 as well as board of review comparable #3 which are similar to the subject in dwelling size and most features, except the appellant's comparables are older homes than the subject and would require upward adjustments for age to make them more equivalent to the subject. The comparables have improvement assessments ranging from \$3,968 to \$8,844 or from \$2.46 to \$6.01 per square foot of living area. The subject's improvement assessment of \$8,024 or \$4.99 per square foot of living area falls within the range established by the best comparables in this

record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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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