



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

APPELLANT: CSD Six Corners LLC
DOCKET NO.: 19-39072.001-C-1 through 19-39072.016-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are CSD Six Corners LLC, the appellant(s), by attorney Harold J. Hicks, of Holland Hicks Law, 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 **a reduction in part and a no change in part** 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
19-39072.001-C-1	13-22-101-001-0000	9,720	0	\$9,720
19-39072.002-C-1	13-22-101-002-0000	23,328	0	\$23,328
19-39072.003-C-1	13-22-101-012-0000	21,913	0	\$21,913
19-39072.004-C-1	13-22-101-013-0000	5,400	0	\$5,400
19-39072.005-C-1	13-22-101-014-0000	5,400	0	\$5,400
19-39072.006-C-1	13-22-101-015-0000	5,400	0	\$5,400
19-39072.007-C-1	13-22-101-016-0000	5,400	0	\$5,400
19-39072.008-C-1	13-22-101-017-0000	5,400	226	\$5,626
19-39072.009-C-1	13-22-101-018-0000	21,600	591	\$22,191
19-39072.010-C-1	13-22-101-019-0000	5,400	1,215	\$6,615
19-39072.011-C-1	13-22-101-022-0000	8,064	1,440	\$9,504
19-39072.012-C-1	13-22-101-025-0000	22,483	3,360	\$25,843
19-39072.013-C-1	13-22-101-026-0000	6,656	409	\$7,065
19-39072.014-C-1	13-22-101-029-0000	10,938	2,042	\$12,980
19-39072.015-C-1	13-22-101-030-0000	15,928	2,169	\$18,097
19-39072.016-C-1	13-22-101-031-0000	22,910	0	\$22,910

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 16 vacant land parcels. The property has a 115,667 square foot site and is located in Chicago, Jefferson Township, Cook County. Of the subject property's 16 parcels, 8 parcels are classified as vacant land class 1-00 and 8 parcels are classified as minor improvement on vacant land class 1-90 under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on 125 equity comparables. The comparable properties consisted of 17 comparables are vacant land class 1-00, 1 comparable is a bank building class 5-28, and 107 comparables are commercial properties with minor improvements class 5-90. They ranged in square feet of land from 250 to 81,482. The appellant also submitted a copy of the board of review's decision letter reflecting a total assessment for the subject property of \$263,350. Based on this evidence, the appellant requested a reduction to the subject property's total assessment to \$212,196.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$263,350. The subject property has an improvement assessment of \$11,452. Three parcels have an assessment per square foot of land of \$1.80 and thirteen parcels have an assessment per square foot of land of \$2.50. The board of review did not submit any comparables.

Pursuant to proper notice provided to all parties, this matter proceeded to hearing on March 19, 2024. During the hearing, the appellant stated its case is based on strict uniformity and stood on the 125 comparables previously submitted into evidence. The board of review representative argued that the appellant's comparables were insufficient to succeed on a uniformity argument because the comparables did not include descriptive information such as zoning, underlying use, or proximity to the subject property. The appellant stated that the board of review's testimony is irrelevant because it was not submitted prior to hearing.

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

The Board finds the best evidence of assessment equity to be *appellant's 17 comparables that are class 1-00 vacant land properties*. These comparables were most similar in classification to the subject property as vacant land and minor improvements on vacant land. They had land assessments that ranged from \$0.60 to \$1.80 per square foot of land. The subject's land

assessment of either \$1.80 or \$2.50 per square foot of land area has three parcels within and thirteen parcels above the range established by the best comparables in this record. The board of review did not submit any comparable properties. Based on this record the Board finds the appellant *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is* 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:

April 16, 2024



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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