



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

APPELLANT: Partnership Int.
DOCKET NO.: 19-54728.001-R-1
PARCEL NO.: 14-33-103-003-0000

The parties of record before the Property Tax Appeal Board are Partnership Int., the appellant(s), by attorney Abby L. Strauss, of Schiller Law 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 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:

LAND: \$41,250
IMPR.: \$70,000
TOTAL: \$111,250

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 is improved with a 130-year-old, two-story, building of masonry construction containing 2,150 square feet of gross building area. Features of the subject include a full finished basement. The property is situated on 3,750 square feet of land in North Chicago Township, Cook County. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's raised a contention of law but submitted evidence that addressed assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparable properties. The appellant attached a copy of the Board's decision in docket number 18-44428, dated April 19, 2002, wherein the Board found

an assessment reduction. The appellant filed a brief in which it requested the Board to find the instant appeal to be a direct appeal of the prior decision, based on Section 16-185 of the Property Tax Code (35 ILCS 200/16-160).

The board of review submitted its Board of Review Notes on Appeal disclosing the total assessment for the subject of \$129,158. The subject property has an improvement assessment of \$87,908, or \$40.89 per square foot of gross building area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties.

In rebuttal, the appellant asserted the prior decision qualified the subject property to a rollover to the instant lien year, pursuant to Section 16-185, *Id.*

Conclusion of Law

The appellant asserted the subject qualifies for a rollover of the prior year's assessment to the instant lien year pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185. "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.

Section 16-185 provides that the prior year's decision lowering the assessment should be carried forward to the current tax year, subject only to equalization, where the property is an owner-occupied residence and the tax years are within the same general assessment period.

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185.

The 2018 and 2019 appeals were filed in the name of Partnership Int., apparently a corporate entity, not a natural person. The salient question, therefore, is whether a corporate entity may receive the benefit of a rollover of the 2085 assessment reduction to the instant 2019 lien year. Partnership Int. is not a natural person who resides in residential property and is, therefore, not eligible for a rollover of the 2018 assessment reduction.

The Illinois Supreme Court in Proviso Township High School District No. 209, et al. v. Hynes, 84 Ill.2d 229 (1980), addressed the issue of whether a corporation can "reside" in a building to

qualify for homestead exemption status. The plaintiff school district filed individually and on behalf of other governmental bodies a class action for declaration that the homestead exemption applies to owners who occupy residential property. The Court found that the person claiming the exemption must occupy the property as a residence. *Id.* at 236. In dispositive language, the Court held, “[i]n connection with the question under consideration, the plaintiffs assert that a homestead exemption cannot be validly granted where the owner is a corporation, since the latter cannot ‘reside’ in a building. We agree that the owner-occupant must be a natural person.” *Id.* at 240-41.

The appellant’s contention of law that the subject property qualifies for a rollover is without merit. However, the Board finds the instant appeal to be a direct appeal since it was filed within 30 days of the prior decision’s date.

The appellant, in effect, contends assessment inequity as an additional basis of the appeal since it submitted four suggested equity properties. 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 and recommended not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparable properties 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 the appellant's comparable(s) #2 through #4, and the board of review's comparable(s) #4. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$26.21 to \$35.77 per square foot of living area. The subject's improvement assessment of \$40.89 per square foot of gross building area falls above the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that 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

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

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