



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

APPELLANT: A1 Property Management, LLC  
DOCKET NO.: 19-55369.001-R-1  
PARCEL NO.: 31-24-441-038-0000

The parties of record before the Property Tax Appeal Board are A1 Property Management, LLC, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, Ltd. 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:** \$3,081  
**IMPR.:** \$6,328  
**TOTAL:** \$9,409

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 and masonry exterior construction with 1,551 square feet of living area. The dwelling is approximately 59 years old. Features of the home include a concrete slab foundation, central air conditioning, and a 2-car garage. The property has a 9,480 square foot site and is located in Park Forest, Rich Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on a contention of law, overvaluation, and assessment inequity concerning the improvement. In support of the contention of law, the appellant argued the subject's assessment for the 2018 tax year should be carried forward to the 2019 tax year. The appellant stated the subject was the subject matter of an appeal before the Board the prior tax year as Docket No. 18-37815 in which the Board issued a decision lowering the subject's

assessment to \$8,205 based on the agreement of the parties. The appellant indicated in the appeal petition that the subject is not an owner-occupied residence.

In support of the assessment inequity argument, the appellant submitted information on five equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story, class 2-03 homes of frame or frame and masonry exterior construction ranging in size from 1,419 to 1,601 square feet of living area. The dwellings range in age from 61 to 67 years old. Each home has a 1-car or a 2-car garage. Three homes have central air conditioning and two homes have a fireplace. The comparables have improvement assessments ranging from \$2,947 to \$5,432 or from \$2.03 to \$3.50 per square foot of living area.

The appellant also indicated a recent appraisal as a basis of the appeal but did not submit any appraisal. Thus, the Board shall not further consider this overvaluation argument.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$8,205.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,409. The subject has an improvement assessment of \$6,328 or \$4.08 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject and on the same block as the subject. The comparables are improved with 1-story, class 2-03 homes of frame and masonry exterior construction with 1,480 or 1,551 square feet of living area. The dwellings are 58 or 59 years old. Each home has a concrete slab foundation, central air conditioning, and from a 1-car to a 2.5-car garage. One home has a fireplace. The comparables have improvement assessments ranging from \$6,794 to \$7,919 or from \$4.59 to \$5.24 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

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.

The Board finds one of the key elements for the "rollover" provision to be applied is that the subject property must be owner-occupied for the tax year at issue. The appellant did not establish that the subject property was an owner-occupied dwelling in 2019 as the appellant indicated in the appeal petition that the subject is not an owner-occupied residence. Thus, the Board finds no reduction is warranted under section 16-185.

The appellant also 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 no reduction in the subject's improvement assessment is justified.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1, which has a considerably lower improvement assessment than the other comparables in this record, indicating this property is an outlier. The Board also gives less weight to the appellant's comparable #5, which lacks central air conditioning that is a feature of the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3, and #4 and the board of review's comparables, which are similar to the subject in dwelling size, age, location, and features. These comparables have improvement assessments ranging from \$4,046 to \$7,919 or from \$2.53 to \$5.24 per square foot of living area. The subject's improvement assessment of \$6,328 or \$4.08 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 appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's improvement 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

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: \_\_\_\_\_

July 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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