



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

APPELLANT: CSMA BLT, LLC
DOCKET NO.: 19-55447.001-R-1
PARCEL NO.: 28-10-121-010-0000

The parties of record before the Property Tax Appeal Board are CSMA BLT, LLC, the appellant, 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 **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: \$3,266
IMPR.: \$6,531
TOTAL: \$9,797

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 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 exterior construction with 785 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a crawl space foundation, one fireplace and a 2-car garage. The property has a 10,050 square foot site and is located in Midlothian, Bremen Township, Cook County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is not an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-50353. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$8,463 based on an agreement of the parties. The appellant also

submitted information on four comparables that are located in the same assessment neighborhood code as the subject. The comparables are reported to be class 2-02 dwellings of frame exterior construction that range in size from 780 to 979 square feet of living area and are 60 to 71 years old. Three comparables have crawl space foundations and one comparable has a full unfinished basement. Comparable #2 has central air conditioning. Each comparable has a 1.5-car to a 2.5-car garage. The comparables have improvement assessments ranging from \$5,535 to \$6,207 or from \$5.65 to \$7.96 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,797. The subject has an improvement assessment of \$6,531 or \$8.32 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparables that are located on the same block or within a ¼ mile from the subject and within the same assessment neighborhood code as the subject. The comparables are reported to be class 2-02 1-story dwellings of frame exterior construction that range in size from 716 to 787 square feet of living area and are 65 to 70 years old. Each comparable has a crawl space foundation and a 1-car to a 2.5-car garage. Two comparables have central air conditioning. The comparables have improvement assessments ranging from \$7,339 to \$8,835 or from \$10.25 to \$12.20 per square foot of living area.

In written rebuttal, the appellant's attorney reiterates the request to have the 2018 decision rolled over to the 2019 tax year.

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 2018 tax year should be carried forward to the 2019 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

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 record disclosed that the subject property is not an owner-occupied dwelling. Therefore, the Board finds the favorable 2018 decision established by the Property Tax Appeal Board cannot be

carried forward to the 2019 tax year pursuant Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Even though the appellant did not mark assessment equity as a basis of the appeal, the Board finds the parties did provide eight equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #1, #2 and #3 which are less similar in dwelling size and/or have an unfinished basement when compared to the subject. The Board gives most weight to appellant's comparable #4 and the board of review comparables which are most similar in dwelling size and have crawl space foundations. The comparables have improvement assessments ranging from \$6,207 to \$8,835 or from \$7.96 to \$12.20 per square foot of living area. The subject has an improvement assessment of \$6,531 or \$8.32 per square foot of living area which falls within the range established by the best comparables in the record. Based on this record and after considering adjustments to the comparables for differences when compared to the subject the Board finds the subject's improvement assessment is well supported.

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 18, 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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