



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

APPELLANT: 4201 W Kinzie, LLC
DOCKET NO.: 20-28361.001-I-1 through 20-28361.006-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 4201 W Kinzie, LLC, the appellant(s), by attorney Mary Ann Connelly, of the Law Offices of Terrence Kennedy Jr. 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-28361.001-I-1	16-10-401-013-0000	2,052	91	\$ 2,143
20-28361.002-I-1	16-10-401-014-0000	6,411	149	\$ 6,560
20-28361.003-I-1	16-10-401-015-0000	2,500	14,897	\$ 17,397
20-28361.004-I-1	16-10-401-016-0000	2,500	14,898	\$ 17,398
20-28361.005-I-1	16-10-401-017-0000	2,500	14,898	\$ 17,398
20-28361.006-I-1	16-10-401-018-0000	2,664	1,440	\$ 4,104

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2020. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a one-story industrial building of masonry construction with 7,320 square feet of building area. The building is 68 years old. The property's site is 15,164 square feet, and it is located in West Chicago Township, Cook County. The subject is classified as a class 5-93 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$260,000 as of January 1, 2020. The appellant asserted that a "Post-Covid-19 Supplemental Real Property

Appraisal Report” was submitted estimating the subject property had a market value of \$235,000 as of March 9, 2020; however, the Board notes that no such document is included in the record. The appellant also argued that the subject was 100% vacant for nine months of tax year 2020.

Finally, the appellant made a contention of law, and argued that the subject’s assessment should be reduced pursuant to section 13-5 of the Property Tax Code. 35 ILCS 200/13-5. The appellant argues that the President of the United States and the Governor of Illinois declared disasters in 2020 due to the Covid-19 pandemic, and that section 13-5 requires that the Board reduce the subject’s assessment. The appellant cites a portion of the second paragraph of section 13-5 in support of this assertion, which states as follows:

If the value of any property on that date is, by reason of the disaster, less than the prior assessment, the assessment for that year shall be arrived at by dividing by 365 the sum of the 2 products obtained (a) by multiplying the prior assessment by the number of days from January 1 of that year to the date of the declaration and (b) by multiplying the value of the property as of the date of the declaration by the number of days from the date of the declaration to December 31 of that year.

35 ILCS 200/13-5. Based on this evidence, the appellant requested a reduction in the subject’s assessment to \$50,000.

The board of review submitted its “Board of Review Notes on Appeal” disclosing that the total assessment for the subject is \$79,200. The subject’s assessment reflects a market value of \$316,800 when applying the 2020 statutory level of assessment for class 5 property of 25.00% under the Cook County Real Property Assessment Classification Ordinance.

The board of review did not submit any evidence in support of the subject’s current assessment.

Conclusion of Law

The appellant makes a contention of law as the basis for the appeal. “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. The Board finds the appellant did not meet this burden of proof, and a reduction in the subject’s assessment is not warranted.

The appellant’s contention of law involves an issue of statutory construction.

When presented with an issue of statutory construction, [the Board’s] primary objective is to ascertain and give effect to the intent of the legislature. Murphy-Hylton v. Lieberman Management Services, Inc., 2016 IL 120394, ¶ 25. All other rules of statutory construction are subordinate to this cardinal principle. Chicago Teachers Union, Local No. 1 v. Board of Education of the City of Chicago, 2012 IL 112566, ¶ 15. The most reliable indicator of legislative intent is the language of the statute, which must be given its plain and ordinary meaning. **The statute is viewed as a whole**, construing words and phrases in context to

other relevant statutory provisions and not in isolation. Murphy-Hylton, 2016 IL 120394, ¶ 25; J&J Ventures Gaming, LLC v. Wild, Inc., 2016 IL 119870, ¶ 25.

Oswald v. Hamer, 2019 IL 122203, ¶ 10 (emphasis added).

The appellant cites section 13-5 of the Property Tax Code for the proposition that the disaster declared by the President of the United States and the Governor of Illinois in response to the Covid-19 pandemic requires the Board to reduce the subject's assessment. The appellant's quotation of section 13-5 excluded the first paragraph, which states as follows:

Sec. 13-5. Reassessment in disaster areas. In every county which has been declared a major disaster area by the President of the United States or the Governor of the State of Illinois, the chief county assessment officer, board of review or board of appeals shall, upon application by the property owner, make a reassessment of any taxable property in the county which was **substantially damaged by the disaster**. The Department shall advise with the chief county assessment officers, boards of review or boards of appeals of the several counties involved in connection with such reassessment.

35 ILCS 200/13-5 (emphasis added). When viewing the statute "as a whole...and not in isolation," Oswald, 2019 IL 122203, ¶ 10, one can see that any reduction in assessment under section 13-5 requires that the property be "substantially damaged by the disaster." There is no evidence in the record to show that the subject was damaged as a result of the Covid-19 pandemic. As such, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is entitled to a reduction under section 13-5 of the Property Tax Code, and that a reduction in the subject's assessment is not warranted on this basis.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the value of the property must be proven by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales, or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did meet this burden of proof, and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$260,000 as of the assessment date at issue. Therefore, based on this record, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is warranted. Since market value has been established, the 2020 statutory level of assessment for class 5 property under the Cook County Real Property Assessment Classification Ordinance of 25.00% shall apply.

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: _____

October 15, 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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