



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

APPELLANT: James R. Petrozzini Trust
DOCKET NO.: 20-28745.001-R-1
PARCEL NO.: 14-31-138-003-0000

The parties of record before the Property Tax Appeal Board are James R. Petrozzini Trust, the appellant(s), by attorney Nicholas T. McIntyre, of Much Shelist, 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 (the "Board") hereby finds that **The Appellant Lacks Standing** to pursue the appeal and, therefore, the **case is dismissed**, the Board of Review's Motion to Dismiss for Lack of Standing is **granted**. As a result, there is **no change** in the assessment of the property as established by the Cook County Board of Review. The current assessed valuation of the property:

LAND: \$32,760
IMPR.: \$94,959
TOTAL: \$127,719

Statement of Jurisdiction

The appeal was timely filed pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after the issuance of a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2020. The appeal lists James R. Petrozzini Trust as the appellant (the "Named Appellant").

The Named Appellant contends overvaluation as the basis of the appeal. In support of this argument, the Named Appellant submitted an appraisal report. Based on this evidence, the Named Appellant requested a reduction in the subject's assessment to \$100,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$127,716. The board of review also submitted a Motion to Dismiss for Lack of Standing (the "Motion") with the Notes on Appeal. The Motion states that the Named Appellant was not the owner nor the taxpayer of the subject property as of the relevant lien date of January 1, 2019. In support of the Motion, the board of review submitted a print-out from the Office of the Secretary of State, copy of a Trustee Deed, a copy of 2020 First Installment Property Tax Bill, and a copy of 2019 Second Installment Tax Bill, either addressed to or listing CP-2001 Leavitt, LLC, as owner or grantee of the subject property. Based on this evidence, the board of review requested that the appeal be dismissed for lack of standing.

The Named Appellant was notified of the Motion by letter dated March 11, 2021, and was given 30 days to file rebuttal evidence. The Named Appellant did not file anything in response to the Motion. Subsequently, proper notice was provided to all parties scheduling the appeal for hearing on September 26, 2023. Prior to hearing, the parties waived their right to hearing and requested the matter be written on the evidence previously submitted.

The owner of real property on January 1 of any year is liable for the taxes on the property for that year. 35 ILCS 200/9-175 (West 1996). However, parties may, through clear agreement, shift the burden of liability. First National Bank v. Mid-Central Food Sales, Inc., 129 Ill. App. 3d 1002, 1005, 473 N.E.2d 372, 374, 85 Ill. Dec. 4 (1984). The Illinois Administrative Code (Administrative Code) provides that “a taxpayer or owner of property” may file with the Property Tax Appeal Board an appeal of a decision of a board of review pertaining to the assessment of property for taxation purposes. 86 Ill. Adm. Code § 1910.10(c) (1997). Under the Administrative Code, any taxpayer or property owner dissatisfied with the board of review’s decision pertaining to “the assessment of his property may become a party to the appeal” to the PTAB. 86 Ill. Adm. Code § 1910.60(a) (2000). “The term ‘owner,’ as applied to land, has no fixed meaning applicable under all circumstances and as to any and every enactment. Title refers only to a legal relationship to the land, while ownership is comparable to control and denotes an interest in the real estate other than that of holding title thereto.” People v. Chicago Title & Trust Co., 75 Ill. 2d 479, 489, 389 N.E.2d 540, 544, 27 Ill. Dec. 476 (1979). Especially in tax law, “[t]he key elements of ownership are control and the right to enjoy the benefits of the property. Revenue collection is not concerned with the ‘refinements of title’; it is concerned with the realities of ownership.” Chicago Title, 75 Ill. 2d at 489, 389 N.E.2d at 544.

Kankakee County Bd. of Review v. Property Tax Appeal Bd., 316 Ill. App. 3d 148, 151-52 (3d Dist. 2000). As the Appellate Court stated, while revenue collection is concerned with the realities of ownership, and not the “refinements of title,” the parties must provide a “clear agreement” that the burden of liability for the payment of property taxes has shifted. Id. The record in this appeal shows that title did transfer prior to the lien date of January 1, 2019, but there is no evidence that the parties to that transaction sought to shift the liability for paying the property taxes for the subject. As such, the Named Appellant, as the previous owner, has no interest in the outcome of this appeal, and lacks standing to pursue it. For these reasons, the Board grants the Motion filed by the board of review and dismisses this appeal.

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: March 26, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

James R. Petrozzini Trust, by attorney:
Nicholas T. McIntyre
Much Shelist, P.C.
191 North Wacker Drive
Suite 1800
Chicago, IL 60606

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602