



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

APPELLANT: Michelle Rhee
DOCKET NO.: 20-42387.001-R-1
PARCEL NO.: 10-20-123-013-0000

The parties of record before the Property Tax Appeal Board are Michelle Rhee, the appellant, by attorney G. Scott Bagnall, of the Law Offices of Scott Bagnall in Northbrook; 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:	\$962
IMPR.:	\$35,590
TOTAL:	\$36,552

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 2020 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 3-story townhome of frame and brick exterior construction with 1,901 square feet of living area. The dwelling was constructed in 2018 and is approximately 2 years old. Features of the home include a concrete slab foundation, central air conditioning and a 2-car garage. The property has a 1,069 square foot site and is located in Morton Grove, Niles Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on December 13, 2018 for a price of \$365,520. The appellant completed Section IV of the appeal petition disclosing the sale was not between related parties, the property was advertised for sale in the local paper and on site, and the sale was not due to foreclosure or by contract for deed. In support of the sale, the

appellant submitted copies of a Seller's Closing Statement and a settlement statement, each indicating payment of a broker's commission, and a marketing brochure.

The appellant submitted information on three comparable sales described as attached to the subject or being 2 units from the subject. The comparables have 1,069 or 1,314 square foot sites that are improved with class 2-95 homes of brick exterior construction with 1,892 or 1,901 square feet of living area. The dwellings are approximately 2 years old. Each home has central air conditioning and a garage. The comparables sold in December 2018 for prices ranging from \$376,060 to \$395,940 or from \$197.82 to \$207.62 per square foot of living area, including land.

The appellant also submitted a brief contending that the subject is located within a 36 townhome development and that the first four sales of these townhomes occurred in December 2018. The appellant argued the Cook County Assessor reduced all residential properties by 10.366% as a COVID-19 adjustment. Thus, the appellant contended the subject's assessment should be reduced to reflect the purchase price, less the 10.366% adjustment. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$34,823.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,392. The subject's assessment reflects a market value of \$423,920 or \$223.00 per square foot of living area, land included, when using the level of assessments for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment the board of review submitted information on four comparables, which are reported to be located on the same block as the subject. Comparables #3 and #4 are the same properties as the appellant's comparables #2 and #3. The board of review presented sales data for only its comparable #4, indicating it sold for a price of \$1 in June 2020. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables #1 and #2 are located more than 5 miles from the subject.

Conclusion of Law

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 proved 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As a preliminary matter, the appellant requests that the subject's assessment not only reflect its sale price, but also that it be further reduced by a COVID-19 adjustment. The Board distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions or the income-producing capacity of a given property. The former would only require the appellant to show that the

pandemic occurred -not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment.

As an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. Spiel v. Property Tax Appeal Bd., 309 Ill. App. 3d 373, 378 (2d Dist. 1999). Consequently, to the extent that the Board acts outside its statutory authority, it acts without jurisdiction. See Bd. of Educ. of City of Chicago v. Bd. of Trustees of Pub. Sch. Teachers' Pension & Ret. Fund of Chicago, 395 Ill. App. 3d 735, 739-40 (1st Dist. 2009). The Board has no statutory authority to reduce assessments solely because the pandemic occurred (i.e., to grant "COVID Relief"). If an appellant presents evidence demonstrating the pandemic resulted in or contributed to a reduction in the subject property's assessment, that may serve as the basis for a reduction, but the appellant is not entitled to a reduction just because the pandemic occurred.

Based on the foregoing, the Board finds the appellant has not presented any evidence demonstrating the COVID-19 pandemic resulted in or contributed to a reduction in the subject property's market value as of the assessment date.

The record contains a total of four comparable sales with two common properties, one of which reportedly sold twice, and evidence of a December 2018 sale of the subject. The Board finds the best evidence of market value to be the purchase of the subject property in December, 2018 for a price of \$365,520. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV of the appeal petition disclosing the parties to the transaction were not related and the property had been advertised on the open market in a newspaper and on site. In further support of the transaction the appellant submitted a copy of the settlement statement, indicating a broker's commission was paid. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value.

Based on this record the Board finds the subject property had a market value of \$365,520 as of January 1, 2020. Since market value has been determined the level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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:

August 20, 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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