



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

APPELLANT: Brian Grote  
DOCKET NO.: 20-48846.001-R-1  
PARCEL NO.: 24-30-126-004-0000

The parties of record before the Property Tax Appeal Board are Brian Grote, the appellant(s), by attorney Kevin P. Burke, of Smith Hemmesch Burke & Kaczynski 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:

**LAND:** \$7,960  
**IMPR.:** \$18,240  
**TOTAL:** \$26,200

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.<sup>1</sup> 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 is improved with a 39-year-old, two-story, building of frame construction containing 1,819 square feet of gross building area. Features of the subject include a crawl space foundation, central air conditioning, and a one-car garage. The property is situated on 14,708 square feet in Worth Township, Cook County. The property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

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<sup>1</sup> The appellant/property owner requested the Board to consolidate the instant appeal with pending appeals, docket numbers 18-51403 and 19-55428. The 2018 and 2019 lien years are within the same general assessment period; the 2020 lien year is in the subsequent period. The parties requested the Board to consolidate these lien years with the 2020 appeal for hearing and adjudication based on the identical arguments in each regarding notice to the Cook County Assessor. The Board granted the motion to consolidate.

The appellant submitted its completed Petition, dated April 12, 2023. The Board acknowledged receipt and forwarded the Petition with attached evidence to the board or review.

The appellant raised a contention of law and requested a total assessment of \$0. It also raised an overvaluation argument as the basis of the appeal as an alternative to its contention of law.<sup>2</sup> In support of the contention of law issue, the appellant submitted a four-page brief, dated November 4, 2022. In support of the overvaluation argument, the appellant submitted a settlement statement that disclosed appellant Brian Grote (Grote) purchased the subject property from MSK Services, Incorporated (MSK), on December 8, 2017, for \$262,000. The appellant submitted the board of review decision letter, dated October 6, 2022, for a final assessment of \$29,594 for the 2021 Omitted Assessment Back Tax Year 2020. The appellant also submitted an appraisal estimating the subject property had a market value of \$265,000 as of November 16, 2017. The appellant provided information in Section IV–Recent Sale Data of the Residential Appeal that the subject was not transferred between related parties; was advertised and sold by a realtor; was not sold due to a foreclosure. In section two of its brief, the appellant argued as an alternative to its contention of law that the assessment should be reduced based on this recent sale. The appellant requested as an alternative a reduction in the subject's assessment to \$26,200 to reflect the purchase price when applying the 2020 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The grounds for the appellant's contention of law are that the Cook County Assessor was prohibited from assessing the subject property for each of the lien years 2018, 2019 and 2020 because it did not provide the appellant notice to be heard pursuant to Section 9-260(a-1) of the Property Tax Code. (35 ILCS 200/9-260(a-1)). The appellant argued the Assessor was on notice from the time title transferred from MSK to Grote on December 8, 2017, that the transaction was not tax-exempt, and that the Assessor failed to give the taxpayer notice and opportunity to be heard regarding the omission of the subject property from the tax rolls for lien years 2018 through 2020.

In support, the appellant in its four-page brief stated MSK Services purchased the property from Palos Evangelical Lutheran Church (Church) in October 2016 for \$165,000. The appellant submitted documentary evidence to provide background context to this transaction. The Special Warranty Deed recorded November 1, 2016, and the PTAX-203 Illinois and Cook County Real Estate Transfer Declaration ID #20161001671210, submitted by the appellant with its brief pertain to the sale from the Church to MSK. This Declaration disclosed the transfer of title was not tax-exempt. The settlement statement for purchase by the appellant, the Special Warranty Deed recorded December 13, 2017, and the PTAX-203 Declaration ID #20171101661630, submitted by the appellant with its brief pertained to the sale from MSK to Grote. This Declaration disclosed the transfer of title was not tax-exempt. The appellant submitted a Notice of Back-Tax and Omitted Assessed Values from the Cook County Assessor's Office dated

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<sup>2</sup> While the appellant did not indicate an overvaluation argument based on a recent sale in its Petition., it raised it as an alternative argument in a four-page brief submitted September 13, 2023.

August 24, 2021. The Notice disclosed the Assessor determined the subject property had been omitted from the tax rolls for years 2018 through 2020.

The board of review submitted its Notes on Appeal, dated January 26, 2024. It disclosed in its Notes that it assessed the subject property at \$29,486. The board of review did not submit documentary evidence in support of the assessment.

The appellant submitted a three-page brief, dated February 20, 2024, in rebuttal “to the documentation submitted by the Cook County Board of Review...” The appellant reiterated its two alternative arguments: the recent sale established the market value; the Assessor was prohibited from assessing lien years 2018, 2019 and 2020 as omitted property. The appellant did not append documents to its three-page rebuttal brief. On page two, the appellant acknowledged the board of review did not submit evidence.

The board of review filed a timely formal Motion to Strike Appellant’s Rebuttal Evidence. Initially, the board of review acknowledged that it did not submit evidence in support of the assessment. However, the board of review asserted the appellant’s rebuttal brief made arguments as if the board of review had, in fact, submitted evidence. The board of review objected to admission of new evidence in rebuttal that could have been submitted earlier.<sup>3</sup> It cited the Board’s Rule 1910.66 (*86 Ill.Admin.Code §1910.66*) in support of its objection to the submission of new evidence beyond the time in which it may submit its Petition and supporting evidence. The board of review enlarged its response to the appellant’s rebuttal brief and evidence. It argued the appellant did not comply fully with Section 9-265(f) of the Code by not meeting the obligation to notify the Assessor in writing within 90 days of the transaction of a change of use. *35 ILCS 200/265(f)*.

The parties argued the board of review’s Motion at hearing. The Board sustained the board of review’s Motion for the three attachments that were submitted for the 2018 and 2019 appeals only, finding these were new evidence. *See 86 Ill.Admin.Code §1910.66(c)*. The Board reserved ruling as to whether the appellant’s brief in rebuttal was new evidence. The appellant advanced the alternative overvaluation argument based on the 2017 sale as recent evidence of market value. Argument was heard regarding whether notice had been given to the Assessor.

### **Conclusion of Law**

#### *Rebuttal Evidence*

The Board’s Rules on rebuttal evidence are plain. “Rebuttal evidence shall consist of written or documentary evidence submitted to explain, repel, counteract or disprove facts given in evidence by an adverse party [the board of review] and must tend to explain or contradict or disprove evidence offered by an adverse party. Rebuttal evidence shall include a written factual critique

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<sup>3</sup> The new evidence to which the board of review referred was submitted in rebuttal in the appellant’s 2018 and 2019 appeals, but not in the instant 2020 appeal. The board of review’s Motion was broadly stated to include the common issues presented in the contention of law in each of the three lien years in the consolidated appeals.

based on applicable facts and law...” 86 Ill.Admin.Code §1910.66(a)(3). The appellant stated in its opening paragraph that its brief was rebuttal to the documentation submitted by the board of review. Yet on the second page of the brief, the appellant acknowledged the board of review submitted only its one-page Notes on Appeal without evidence. Moreover, the appellant did not submit additional documents with its rebuttal brief for the 2020 lien year, in contrast to the additional documents the appellant submitted with its 2018 and 2019 rebuttal briefs.

The three-page rebuttal brief submitted by the appellant for 2020 served only to reiterate the appellant’s arguments made in its case-in-chief through its Petition and attached briefs and documents.<sup>4</sup> The board of review’s Motion to Strike Rebuttal was submitted for each of the three lien years and was the same for each. The salient difference for 2020 is that the appellant did not submit additional and, presumably, new evidence in its rebuttal. The Board reserved ruling at hearing regarding this 2020 Motion. Considering the absence of new rebuttal evidence for 2020, the board of review’s Motion is denied. The appellant’s three-page rebuttal brief is properly in evidence.

The appellant added a procedural argument at the end of its rebuttal brief, arguing the board of review failed “to meet its burden to support the current assessment” because it did not submit evidence in support of the assessment. The appellant did not address this issue until its rebuttal brief. The appellant must still submit evidence or argument sufficient to challenge the correctness of the assessment. The board of review correctly stated in its Motion to Strike that the appellant argued as if it had submitted substantive evidence. The appellant cannot have it both ways. The Board finds the appellant’s last-minute argument unpersuasive.

*Notice to the Cook County Assessor’s Office*

The appellant raised a contention of law regarding whether documents appurtenant to the purchase of the subject property and chain of title constituted notice that the subject property was not tax-exempt. The Board’s guiding standard of proof is preponderance of the evidence. “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 appellant argued the Assessor failed to place the subject property on the tax rolls despite having been notified by the Declarations. The PTAX-203 Declaration ID #20161001671210 clearly disclosed the transfer from the Church to purchaser MSK was not tax-exempt. Likewise, the PTAX-203 Declaration ID #20171101661630 clearly disclosed the transfer from MSK to the purchaser/appellant Grote was not tax-exempt. Each Declaration had a box on its final page that stated, “To be completed by the Chief County Assessment Officer.” The boxes are not filled-in on either Declaration submitted into evidence. The appellant at hearing had no information regarding when, or whether, the Assessor filled in this information, nor is there any information of whether these Declarations were recorded. Each merely disclosed “Status: **Deed Recorded.**”

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<sup>4</sup> The appellant submitted additional evidence appended to its 2018 and 2019 rebuttal briefs. The Board granted the board of review’s Motion to Strike Rebuttal for those appeals.

[Emphasis added]. The appellant submitted the Special Warranty Deeds for both transactions. Neither disclosed whether the Assessor was notified of the transactions and of tax-exempt status. The record disclosed the Assessor sent Notice of Back-Tax and Omitted Assessed Values to the appellant on August 24, 2021, for lien years 2018, 2019 and 2020. The board of review sent correspondence to the appellant on October 6, 2022, regarding the 2021 omitted assessment for 2020. Other than these documents, there is no evidence of the Assessor acknowledging whether the subject property claimed tax-exempt status.

The essential question before the Board is whether the Assessor was actually or constructively notified that the transaction was not tax-exempt. There is no showing, either through documentary evidence or at hearing, whether notice was given. The appellant cited Section 9-270 of the Code. “No charge for tax or previous years, as provided in Section 9-265, shall be made against any property if...(6) the assessor received a real estate transfer declaration indicating a sale from an exempt property owner to a non-exempt property owner but failed to list the property on the tax rolls...” *35 ILCS 200/9-270. See also 35 ILCS 200/9-260; 35 ILCS 200/16-135; 35 ILCS 200/16-140.* The Declarations disclosed the transfers of title were not tax-exempt. Yet, there is no showing the Assessor received them. The boxes for the Assessor to complete are blank, despite the appellant’s assertion in the brief that “the Cook County Assessor received” them. At hearing, the appellant asserted the Assessor did, in fact, receive the Declarations. The Board is left without an affirmative showing or corroborating extrinsic evidence that this was true.

Section 9-265 of the Code helps clarify what obligation a party to a transaction may have to notify the Assessor.

If any property listed as exempt by the chief county assessment officer has a change in use, a change in leasehold estate, or a change in titleholder of record by purchase, grant, taking or transfer, **it shall be the obligation of the transferee to notify the chief county assessment officer in writing within 90 days of the change.** If mailed, the notice shall be sent by certified mail, return receipt requested, and shall include the name and address of the taxpayer, the legal description of the property, and the property index number of the property when an index number exists. If notice is provided in person, it shall be provided on a form prescribed by the chief county assessment officer, and the chief county assessment officer shall provide a date stamped copy of the notice. Except as provided in item (6) of subsection (a) of Section 9-260, item (6) of Section 16-135, and item (6) of Section 16-140 of this Code, if the failure to give the notification results in the assessing official continuing to list the property as exempt in subsequent years, the property shall be considered omitted property for purposes of this Code. [Emphasis added].

*35 ILCS 200/9-265.*

The subject property had a change of titleholder from MSK to Grote in December 2017. As transferee, Grote had an obligation to notify the Assessor in writing within 90 of the change of

title. There is no showing in the record or at hearing that this obligation was met, nor is there a showing the Assessor received either Declaration. Even if the Declarations had been delivered to the Assessor, the transferee's obligation to notify that office in writing is clear.

Statutory language should be given its plain and ordinary meaning, and all provisions are to be viewed as whole. *Mulry v. Berrios*, 2017 IL App (1<sup>st</sup>) 152563, citing *People ex re. Madigan v. Lincoln, Ltd.*, 383 Ill.App.3d 198, 205 (1<sup>st</sup> Dist. 1998). The various cited Sections of the Code are to be read as a whole, not cherry-picked for those provisions that best help one party or the other. Section 9-270 explains the receipt of a Declaration by the Assessor. Section 9-265 explains the obligation of the transferee to notify the Assessor in writing of a change of use, specifically from tax-exempt to not tax-exempt. Arguably, providing the Assessor with a Declaration could be a writing as contemplated by the Code. But in reading the whole statute, there must be an affirmative showing that writing was not only sent but received by the Assessor. There is no showing this was done by the appellant/transferee. Accordingly, the Board finds the provisions of the Code pertaining to notice of a change of tax-exempt status have not been met by the appellant, whether that notice was actual or constructive.

In further argument, the appellant stated in its brief that the Assessor failed to comply with Section 9-260(a-1) of the Code by not providing notice and an opportunity to be heard regarding application of back-taxes for lien years 2018, 2019 and 2020. The appellant submitted the Assessor's Notice in its documentary evidence submission. That Notice invited the property owner to appeal the back-taxes if it disagreed with the amounts. Confirmation of this Notice was disclosed by the board of review's assessment decision for the 2020 back-taxes. As further confirmation, the appellant has appealed these three years of back-tax assessments to the Board in the instant appeal. The Board finds no merit to the appellant's argument that the board of review as the agency of next resort from the Assessor cannot assess the subject property for 2018, 2019 and 2020 as omitted property from the tax rolls. The Board finds the appellant did not prove the contention of law by a preponderance of the evidence.

#### *Recent Sale*

The appellant contends, in the alternative, 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.

The Board finds the best evidence of market value to be the purchase of the subject property in December 2017 for \$262,000. The appellant provided information in Section IV-Recent Sale Data of the appeal that the parties to the transaction were not related; that the property was sold using a Realtor; that the property had been advertised on the open market. In further support of the transaction, the appellant submitted a copy of the settlement statement; the PTAX-203 Declaration ID #20171101661630; an appraisal. There was no evidence the subject was sold short or from a foreclosure. The Board finds the purchase price was below the market value

reflected by the assessment. Based on this record, the Board finds the subject property had a market value of \$262,000 as of January 1, 2020, and that a reduction in the subject's assessment is justified. Since market value has been determined, the 2020 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance 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.

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Chairman



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Member



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Member



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Member



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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 15, 2025



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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.

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