



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

APPELLANT: GFORIT LLC
DOCKET NO.: 21-57277.001-R-2
PARCEL NO.: 14-32-126-036-0000

The parties of record before the Property Tax Appeal Board are GFORIT LLC, the appellant(s), by attorney Wayne C. Borawski, Attorney at Law in Brookfield; 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: \$39,063
IMPR.: \$277,110
TOTAL: \$316,173

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 2021 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 is in North Chicago Township, Cook County. The subject is classified as a Class 2 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 a settlement statement that disclosed the subject property was purchased for \$1,210,000. The appellant also submitted a Trustee's Deed and a Multiple Listing Service (MLS) information sheet. 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. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$121,000, to reflect the purchase

price when applying the 2021 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$316,173. The subject's assessment reflects a market value of \$3,161,730 when applying the 2021 level of assessment of 10.00% for Class 2 property 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 three suggested comparable sales.

The appeal was scheduled for virtual hearing before the Board for January 29, 2025, at 2:30 pm, pursuant to notice sent to the parties on November 14, 2024. The appellant was represented by counsel Wayne C. Borawski; John Lartz appeared for the board of review. Witnesses were sworn under oath and proceedings commenced on record. The board of review representative objected to hearing due to the appellant's failure to provide a court reporter. Counsel for the appellant acknowledged that he did not provide a court reporter for the hearing and did not make objection to dismissal. The Administrative Law Judge (ALJ) noted on record that the appellant requested a reduction of assessment of greater than \$100,000; did not provide a court reporter; that in accord with the Property Tax Code and Rules of the Board the hearing would be canceled and an Order to Dismiss the appeal would be entered by the Board.

Conclusion of Law

The Board finds:

1. The board of review assessed the subject property at \$316,173;
2. The appellant filed its Petition before the Board and requested an assessment of \$121,000;
3. Notice of hearing before the Board was sent to the parties on November 14, 2024, with instruction that the appellant must provide a court reporter at his or her own expense because the appellant requested a change of assessment greater than \$100,000;
4. Hearing commenced and witnesses were sworn under oath on January 29, 2025;
5. The board of review representative objected to proceeding to hearing due to the appellant's failure to provide a court reporter, pursuant to statute and rule;
6. The ALJ asked counsel for the appellant if he had a court reporter and counsel responded he did not without offering objection;
7. The ALJ cited Section 16-190 of the Property Tax Code (35 ILCS 200/16-190) and the Board's Rule 1910.98(a) (86 Ill.Admin.Code §1910.98(a)) requirement for the contesting party, the appellant herein, to provide a court reporter at hearing when seeking a change of assessment greater than \$100,000.

The Board enters an Order to Dismiss the appeal due to failure of the contesting party, the appellant herein, to provide a court reporter for hearing, pursuant to the Property Tax Code and Rules of the Board, *supra*.

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

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 18, 2025

Clerk of the Property Tax Appeal Board

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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