



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

APPELLANT: VPPH SPE, LLC  
DOCKET NO.: 21-58078.001-R-1  
PARCEL NO.: 28-27-407-021-0000

The parties of record before the Property Tax Appeal Board are VPPH SPE, LLC, the appellant(s), by attorney Jeremy Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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 **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:** \$1,980  
**IMPR.:** \$7,577  
**TOTAL:** \$9,557

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 consists of a 7,200 square foot parcel of land improved with a 39-year-old, one-story, frame, single-family dwelling containing 1,524 square feet of building area. The property is located in Country Club Hills, Bremen Township and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The petition disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal with the Property Tax Appeal Board for the 2020 tax year under Docket Number 2020-33526.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$9,219 based on an assessment equity argument. The

appellant in this appeal in a corporation which cannot be an owner-occupier. The appellant did not submit any other evidence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$9,557 with an improvement assessment of \$7,577 or \$4.97 per square foot of building area. In support of the current assessment, the board of review submitted noted the subject sold in May 2017 for \$75,539. The board of review's grid listed a sale in December 2021 for \$1.00.

### **Conclusion of Law**

The appellant made a contention of law argument based on the previous decision. The Property Tax Appeal Board finds that the appellant failed to meet the requirements to qualify for the 2020 decision to carry forward to the tax year at issue as allowed for by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

In the instant appeal, the appellant is a corporation which is not a person. Therefore, the corporation cannot be an owner occupier as required by the statute. The Board further finds that the appellant failed to submit any other evidence to establish that the subject was overvalued or inequitably assessed. Therefore, a reduction in the subject's assessment is not warranted.

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 17, 2026



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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