



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

APPELLANT: MJ-BAR HOLDINGS, LLC
DOCKET NO.: 22-36224.001-R-1
PARCEL NO.: 13-25-301-036-0000

The parties of record before the Property Tax Appeal Board are MJ-BAR HOLDINGS, LLC, the appellant(s), by attorney Joseph Barbaro, of Barbaro Law Group in Palos Hills; 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: \$18,750
IMPR.: \$41,550
TOTAL: \$60,300

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 2022 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 two-story multi-unit dwelling of masonry construction with 2,612 square feet of living area. The dwelling is approximately 118 years old. Features of the home include a full basement and a two-car garage. The property has a 3,750 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation based on recent construction as the basis of the appeal. In support of this argument the appellant submitted information on the purchase of the property in on November 10, 2021, for \$603,000. Further, the appellant submitted: an affidavit from the owner attesting that the property was purchased out of foreclosure for \$603,000; a quit claim deed; a sworn contractor statement; and undated black and white photographs of the subject during construction. The appellant asserts the subject was subsequently rehabbed for a cost of

\$620,000. The appellant disclosed the property was subsequently purchased in July 2023 for \$1,555,000. The petition discloses the subject was listed on the open market prior to this sale for five months.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,000 which reflects a market value of \$760,000 when using the Cook County Real Estate Ordinance level of appeal for class 2 property of 10%. The subject property has an improvement assessment of \$57,250 or \$21.92 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three class 2-06 equity comparable properties with varying degrees of similarities to the subject which are located within a ¼-mile radius of the subject. The improvements were 120 years old, had from 2,462 to 3,140 square feet of living area, and had improvement assessments from \$36.37 to \$46.41 per square foot of living area. The board of review also listed the sale of the subject in November 2021 for \$603,000. Based on this evidence the board of review requested confirmation of the subject's assessment.

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

The appellant submitted evidence of purchase of the subject property in November 2021 while the property was in foreclosure for a purchase price of \$603,000. The appellant argues that after purchase of the property a contractor was hired, the improvement on the property was gutted and therefore uninhabitable, and the improvement remained this way for the entirety of 2022, the lien year at issue. The appellant states this claim of uninhabitability in an affidavit. Appellant offers that the property was uninhabitable from November 2021 to February 2023, to include the entire lien year of 2022. The record also contains a series of pictures of a gutted property improvement. The Board finds the best evidence of subject's market value as of January 1, 2022, is the sale of the subject in November 2021, one month prior to the lien date, for \$603,000. The appellant submitted evidence to support this sale, and the board of review did not assert that this sale was not an arm's length transaction or not at market value. Moreover, the board of review included this sale in its evidence.

The appellant makes a contention of law argument that the improvement is uninhabitable for all of 2022 and therefore should not be assessed. The appellant submitted an affidavit from a contractor which shows the date the affidavit was signed, June 2023, but does not contain any other dates to show when work was completed. The affidavit contains a list of contractors, the work that contractor was to carry out, and the cost of the work. In addition, the appellant's evidence shows the rehabilitation was complete in early February 2023 and the property sold in July 2023 for \$1,555,000.

In Long Grove Manor the court found that an assessment to the extent that the improvement adds value can be applied when the improvement is substantially completed. The courts have rejected the argument that a property this is not “under roof” cannot be taxed. Long Grove Manor v. Property Tax Appeal Board, 301 Ill.App.3d 654, 235 Ill. Dec. 299, 704 N.E.2d 872 (1998). The Board finds that the subject was “under roof” and substantially complete in 2022 with full completion in early 2023. Therefore, the Board finds there was some value in the improvement and that the purchase price reflects this value both at the time of purchase and during rehabilitation.

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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