



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

APPELLANT: South Shore Rental, LLC  
DOCKET NO.: 08-30614.001-R-1  
PARCEL NO.: 20-21-317-014-0000

The parties of record before the Property Tax Appeal Board are South Shore Rental, LLC, the appellant, by attorney Abby L. Strauss, of Schiller Klein PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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:** \$ 3,629  
**IMPR.:** \$ 6,495  
**TOTAL:** \$ 10,124

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property contains 4,125 square feet of land improved with a 141 year old, one-story, frame, residential dwelling. Features of the home include 866 square feet of living area, one full bathroom, a full basement, and a two and one-half car garage. The property is located in Lake Township.

The subject property was also the subject matter of an appeal before the Board the prior year under docket #07-30883-R-1. In that appeal, the Board rendered a decision lowering the assessment of the subject property to \$4,554 based on the joint agreement of the parties. In the 2008 appeal, the appellant's attorney asserted that 2007 and 2008 were within the same general assessment period for residential property. Beyond this assertion and the submission of a copy of the 2007 Board decision, the appellant submitted sales data for the subject. The appellant's petition indicated that the property was purchased on March 1, 2004 for a price of \$45,000. In addition, the appellant's pleadings stated that the transfer was not between related parties; the subject was advertised for sale; and that the seller's mortgage was not assumed.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$10,124 was disclosed. The board of review submitted descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly. These properties were located within a one-quarter mile from the subject and were improved with a one-story, frame, single-family dwelling with a full basement. They ranged: in age from 110 to 131 years; in improvement size from 756 to 900 square feet of living area; and in improvement assessments from \$7.50 to \$11.48 per square foot.

Further, the board of review submitted a brief with supporting documentation. The brief argued that the clear language of Section 16-185 is mandatory and unambiguous in that a subject property must be a "residence occupied by the owner" in order for any previous assessment decision from the Board to be carried forward into the subsequent years of a general reassessment period. Exhibit A are copies of documents from the Cook County Recorder of Deeds office which reflect that the subject property is owned by South Shore Rentals LLC pursuant to a purchase on or about March, 2004. Exhibit B are copies of documents from the Illinois Secretary of State's Office. These documents reflect that South Shore Rentals LLC is a member of Neiman Partners Inc., while Exhibit C is a printout from the county assessor's website reflecting that the property received a homeowner's exemption for the 2008 tax year. In conclusion, the board of review asserted that a property which is corporately owned cannot be an occupied residence to satisfy the requirements of Section 16-185. Moreover, the board's brief argues that the Board could apply the 2007 assessment to the instant case only if the property was proven to be owner-occupied.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides 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.

The record disclosed the Board issued a decision reducing the subject's 2007 assessment pursuant to a joint agreement of the parties. However, the record fails to indicate that the subject property is an owner-occupied residence, even though tax years 2007 and 2008 are within the same general assessment period. In addition, the appellant failed to submit any evidence to rebut the board of review's arguments. Therefore, based upon the aforementioned section of the Property Tax Code, the Board finds that a reduction in the subject's assessment is not warranted.

Moreover, when overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Board concludes that the appellant has not met this burden and that a reduction is not warranted.

As to this issue, the Board finds that the subject's sale in March, 2004, is too distant in time to be truly reflective of the subject's market value as of January 1, 2008. Therefore, the Board found this argument unpersuasive.

Further, the board of review submitted four equity comparables located within the subject's neighborhood, which are similar to the subject in style, exterior construction, improvement size and age. These comparables were accorded appropriate weight by the Board in its analysis. These comparable range in improvements assessments from \$7.50 to \$11.48 per square foot of living area. The subject's improvement assessment of \$7.50 per square foot is at the low end of the range established by these comparables.

As a result of this analysis, the Board finds that the appellant has not met its burden and that a reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: January 31, 2013

*Allen Castrovillari*

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 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 the subsequent year 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.

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.