



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

APPELLANT: Rush Bartin Senior Living Residence
DOCKET NO.: 10-32099.001-C-3
PARCEL NO.: 17-19-206-049-8002

The parties of record before the Property Tax Appeal Board are Rush Bartin Senior Living Residence, the appellant, by attorney Edward M. Burke of Klafter & Burke, in Chicago; the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$0
IMPR: \$442,000
TOTAL: \$442,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 assessments for the 2010 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 Class 9-97 (special rental structure) commercial apartment building as provided by the Cook County Real Property Assessment Classification Ordinance. The

building was constructed in 2000 and has 83,674 square feet of building area with 139 rental units. The improvements are situated on 67,883 square feet of land area. The subject property is located in West Chicago Township, Cook County, Illinois

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$4,420,000 as of January 1, 2009. The appraiser developed the income approach to value in arriving at the final opinion of value pursuant to section 10-390 of the Property Tax Code. (35 ILCS 200/10-390).

The appellant also submitted the final decision issued by the Cook County Board of Review disclosing the subject's final assessment of \$750,600. The subject's assessment reflects an estimated market value of \$7,506,000 when applying Cook County Real Property Assessment Classification Ordinance level of assessment of 10% for Class 9-97 property. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review did not submit timely¹ submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). By letter dated October 18, 2013, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

The intervenor, the Board of Education of the City of Chicago, pursuant to section 1910.99(a) of the rules of the Property Tax Appeal Board, adopted the evidence submitted by the Cook County Board of review. (86 Ill.Admin.Code §1910.99(a). Because the board of review was found to be in default pursuant to section 1910.40(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(a), by letter dated October 18, 2013, the intervenor was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

¹ The Cook County Board of Review was notified of this appeal on December 3, 2012 and given 90 days to submit its responsive evidence by March 13, 2013. The board of review submitted its response to this appeal on May 8, 2013, which is 66 days past the due date.

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

The Board finds the only evidence of market value contained in this record is the appraisal submitted by the appellant estimating the subject property had a market value of \$4,420,000 as of January 1, 2009. The subject's assessment reflects a market value of \$7,506,000, which is greater than the appraised value as submitted by the appellant. Neither the board of review nor the intervenor timely submitted any evidence in support of the correct assessment of the subject property or refute the value evidence submitted by the appellant. 86 Ill.Admin.Code §1910.40(a). Thus, the board of review and intervenor were found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). Based on this evidence, the Board finds a reduction in the subject's assessment is warranted. Since market value has been established, the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 9-97 property of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(3).

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: October 24, 2014

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.