



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

APPELLANT: Saban Torlo  
DOCKET NO.: 11-33110.001-R-1  
PARCEL NO.: 12-01-122-016-0000

The parties of record before the Property Tax Appeal Board are Saban Torlo, 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 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:** \$7,245  
**IMPR.:** \$25,755  
**TOTAL:** \$33,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story dwelling of masonry construction. The dwelling is approximately 62 years old and has 2,195 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a 5,175 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 10-30345.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$33,000 based upon an agreement reached by the parties. The Property Tax Appeal Board takes notice that 2010 and 2011 are within the same general assessment period for Jefferson Township. (86 Ill.Admin.Code §1910.90(i)).

The appellant's 2011 appeal is based upon a contention of law. The appellant submitted a copy of the Property Tax Appeal Board decision for the 2010 tax year and a letter dated October 30, 2014. In the letter, the appellant's counsel stated that

"pursuant to Section 16-185, we are filing a direct appeal based on a reduction in the previous year's assessment (the same general assessment period)." In Section 2d of the residential appeal form, the appellant requested a reduction in the subject's total assessment to \$33,000. The appellant did not submit any other evidence in support of this request.

The board of review submitted its "Board of Review Notes on Appeal" wherein the 2011 final assessment of the subject property totaling \$40,170 (\$7,245 for land and \$32,925 for the improvement) was disclosed. The board of review presented four comparable properties to demonstrate the subject was being equitably assessed. The board of review also submitted a supplemental brief from a board of review analyst. In the brief, the analyst argued that the subject property should not be considered owner-occupied because the appellant had not received a homeowner's exemption for the subject property for the 2011 tax year. In support of this argument, the board of review submitted a printout from the Cook County Assessor's website. The printout consisted of a summary of property characteristics and assessment information, exemption history, appeal history, and certificate of error history. The exemption history revealed that the homeowner's exemption had not been applied to the subject property's assessment for the 2011 tax year. Based on this argument, the board of review requested confirmation of the subject's assessment.

The appellant's attorney submitted a rebuttal to the board of review's supplemental brief. Counsel stated that "In 2012, a Certificate of Error was granted giving the property owner the 2011 Home Owner Exemption (2012 Docket #9081675)." The appellant's attorney submitted no evidence in support of this claim.

The board of review did not respond to the rebuttal from the appellant's attorney.

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. The appellant contends that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board's 2010 decision should be carried forward to the 2011 tax year subject only to equalization. The board of review submitted a statement asserting the property was not receiving a homeowner exemption, therefore, the home is not owner-occupied and section 16-185 of the Property Tax Code was inapplicable in allowing the reduced 2010 assessment to remain in effect for the 2011 tax year. The appellant successfully refuted this assertion.

The Board finds the appellant was able to establish that the subject property was an owner-occupied residence for the 2011 tax year and that the subject's 2010 assessment should be carried forward to the 2011 tax year pursuant to section 16-185 of the Property Tax Code. The appellant stated that a certificate of

error had been issued "giving" the appellant the homeowner's exemption for the 2011 tax year. The appellant referenced 2012 docket #9081675 in support of this claim. The board of review, with its submission, provided the certificate of error history for the subject property. This information revealed that certificate of error #10257 for the 2011 tax year was issued on July 6, 2012 with the description "Senior Citizen / Homeowner". The certificate of error history also referenced docket #9081675. Therefore, the Board finds that the appellant was able to establish the subject property was owner-occupied for the 2011 tax year and the Property Tax Appeal Board's 2010 decision should be carried forward to the 2011 tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

Based upon this record, the Board finds a reduction in the assessment is justified.

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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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: April 22, 2016

*A. Heston*

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.