



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

APPELLANT: Sue Folkoff
DOCKET NO.: 11-33116.001-R-1
PARCEL NO.: 04-01-411-010-0000

The parties of record before the Property Tax Appeal Board are Sue Folkoff, 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: \$14,385
IMPR.: \$45,900
TOTAL: \$60,285

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling of frame and masonry construction. The dwelling is approximately 59 years old and has 2,040 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 13,700 square foot site and is located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-04 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 10-26981.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$54,165 based upon the evidence submitted by the parties. The Property Tax Appeal Board takes notice that 2010 and 2011 are within the same general assessment period for New Trier 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 November 5, 2015. In the letter, the appellant's counsel stated the subject property was owner-occupied as of January 1, 2011 and "pursuant to Section 16-185, we are requesting that the 2010 decision be rolled over to the 2011 tax year." The appellant submitted no 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 \$60,285 (\$14,385 for land and \$45,900 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 Katherine Latuszek, a board of review analyst. In the brief, the analyst argued that the subject property was not owner-occupied because the appellant was not receiving a homeowner's exemption for the subject property. In support of this argument, the board of review submitted a printout from the Cook County Assessor's website. The printout revealed that no homeowner's exemption had been applied to the subject property's assessment for tax years 2009 through 2013. Based on this argument, the board of review requested confirmation of the subject's assessment.

The appellant did not respond to the board of review's assertion that the subject dwelling was not 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. 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 finds the appellant failed to demonstrate the subject's that the 2010 assessment as determined by the Property Tax Appeal Board should be carried forward to the 2011 tax year pursuant to section 16-185 of the Property Tax Code. The Board finds the appellant failed to establish that the subject property was an owner-occupied residence. 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 did not refute this assertion.

The Board finds the board of review submitted equity information to demonstrate the subject was being equitably assessed. Based upon this record, the Board finds a reduction in the assessment is not 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.