



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

APPELLANT: Scott Rodgers
DOCKET NO.: 12-35405.001-R-1
PARCEL NO.: 05-20-201-022-0000

The parties of record before the Property Tax Appeal Board are Scott Rodgers, the appellant(s), by attorney Anthony Lewis, of the Law Offices of Gary H. Smith in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$13,053
IMPR.: \$63,976
TOTAL: \$77,029

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 2012 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 is a 94 year-old, two-story multi-family apartment building of stucco construction containing 2,908 square feet of living area. Features of the home include a full unfinished basement, two fireplaces and a two-car garage. The property has an 8,850 square foot site located in New Trier Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted a contention of law as the basis of the appeal. In support of this argument, the appellant requested the Board to accept the instant appeal as a direct appeal from the Board's June 24, 2016 decision to reduce the subject's assessment in docket #11-34166.001-R-1. In support of this request, the appellant attached a copy of that decision and a brief post-marked July 22, 2016 requesting a direct appeal. The appellant also requested in the brief that the Board's 2011 decision should be rolled-over to the instant tax lien year pursuant to section

16-185 of the Property Tax Code (35 ILCS 200/16-185). In his brief, the appellant asserted that he is the owner and taxpayer of the subject, that there was no change in ownership from 2011 through 2012, and that the subject was not sold during the general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,029. In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparables, one of which included sale data.

Conclusion of Law

The appellant submitted a contention of law as the basis of the appeal. The Board “may consider appeals based upon contentions of law. Such contentions of law must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party shall submit a brief in support of his position.” 86 Ill.Admin.Code §1910.65(d). “Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15.

The Board finds the appellant did not meet the burden of proof by a preponderance of the evidence and a reduction in the subject's assessment is not warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides, in relevant 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 Board finds the appellant filed a timely direct appeal pursuant to Section 16-185 of the Property Tax Code. However, the Board finds that the appellant did not submit sufficient evidence in compliance with all of the elements of the roll-over statute. Neither did the appellant submit evidence of nor assert in his brief that the subject was occupied by the owner during the tax lien year.

Based on this record, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject qualifies for application of a roll-over from the previous decision pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and holds that a reduction in the subject's 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: September 22, 2017



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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