



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

APPELLANT: Louis Kenyeri
DOCKET NO.: 12-36028.001-R-1
PARCEL NO.: 12-34-302-047-0000

The parties of record before the Property Tax Appeal Board are Louis Kenyeri, the appellant(s), by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC 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: \$ 3,450
IMPR.: \$ 28,220
TOTAL: \$ 31,670

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a two-story dwelling of masonry construction with 4,144 square feet of living area. The dwelling is 47 years old. Features of the home include a full basement with a formal recreation room. The property has a 6,000 square foot site, and is located in Melrose Park, Leyden Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's petition states that it is a "rollover" request pursuant to Section 16-185 of the Property Tax Code. 35 ILCS 200/16-185. In support of this argument, the appellant submitted the Board's decision in docket number 11-33100.001-R-1. In that decision, the Board reduced the subject's assessment to \$27,278.

The appellant also argues that the subject is inequitably assessed as a basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. Based on this evidence, the appellant requested that the subject's assessment be reduced to the previous year's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,670. The subject property has an improvement assessment of \$28,220, or \$6.81 per square foot of living area. The subject's assessment reflects a market value of \$316,700, or \$76.42 per square foot of living area, including land, when applying the 2012 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review also submitted a supplemental brief arguing that the subject is not owner occupied. In support of this argument, the board of review submitted a printout from the Cook County Property Tax Portal website, showing that the subject did not receive any exemptions, and that the subject's tax bill is mailed to the appellant at an address in Park Ridge.

In rebuttal, the appellant reaffirmed the evidence previously submitted.

Conclusion of Law

Section 16-185 of the Illinois Property Tax Code 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.

35 ILCS 200/16-185 (emphasis added). Moreover, "Standard of proof. 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 takes judicial notice that it rendered a decision lowering the subject's assessment in tax year 2011, and that 2011 and 2012 are in the same general assessment period for Leyden Township. The record contains no evidence indicating that the Board's 2011 decision was reversed or modified upon review. However, the appellant did not submit any evidence in support of the assertion that the subject is owner occupied. The board of review argued that the subject is not owner occupied, and submitted the printout from the Cook County Property Tax Portal website in support of this assertion. This printout shows that the subject's tax bill is mailed to an address in Park Ridge, and not the subject. Therefore, based on this evidence, the Board finds: that it is more probable than not that the subject is not owner occupied; that the appellant has failed to prove, by a preponderance of the evidence, that the

subject is owner occupied; and that a reduction in the subject's assessment is not warranted based on the appellant's "rollover" argument.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant comparables #1, #2, and #3, and board of review comparables #1, #3, and #4. These comparables had improvement assessments that ranged from \$3.70 to \$8.80 per square foot of living area. The subject's assessment of \$6.81 per square foot of living area falls within the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and 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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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

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: May 21, 2019



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Louis Kenyeri, by attorney:
Abby L. Strauss
Schiller Strauss & Lavin PC
33 North Dearborn
Suite 650
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602