



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

APPELLANT: James N. Nowacki
DOCKET NO.: 14-35226.001-R-1
PARCEL NO.: 05-17-417-017-0000

The parties of record before the Property Tax Appeal Board are James N. Nowacki, the appellant, by attorney John P. Brady, of Thomas M. Tully & Associates, 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 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: \$36,894
IMPR.: \$84,886
TOTAL: \$121,780

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2013 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2014 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 improved with an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 13-24019.001-R-1. The property is located in Winnetka, New Trier Township, Cook County.

The appellant contends both lack of assessment uniformity and that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board's prior year assessment should be carried forward to the 2014 tax year.

In support of the inequity argument, the appellant submitted information on four comparables that range in age from 89 to 100 years old and range in dwelling size from 3,837 to 4,667 square feet of living area. Three of the comparables have central air conditioning and one-car or a two-car garage. Four comparables each have a fireplace. The comparables have improvement

assessments ranging from \$16.82 to \$21.54 per square foot of living area. The subject property has an improvement assessment of \$90,509 or \$21.71 per square foot of living area.

The appellant also submitted a print out reporting that the subject property in tax year 2014 was afforded a homeowner's exemption along with copy of the final administrative decision issued by the Property Tax Appeal Board in Docket No. 13-24019.001-R-1 where the assessment was reduced to a total of \$121,780. The appellant reported that the subject has a total 2014 assessment of \$127,403. Based on this evidence, the appellant requested a total assessment of \$121,780.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

Conclusions of Law

The appellant in part contends that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board's prior year assessment should be carried forward to the 2014 tax year, subject only to equalization. The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. On this limited record, the Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in 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 record disclosed the subject property was the subject matter of an appeal the prior tax year under Docket Number 13-24019.001-R-1. The Property Tax Appeal Board takes notice that it issued a decision in the 2013 appeal lowering the assessment of the subject property to \$121,780 based on the evidence submitted by the parties. (86 Ill.Admin.Code §1910.90(i)). The record further indicates that the subject property is an owner-occupied dwelling. The Board also takes notice that the 2013 tax year and the 2014 tax year are within the same general assessment period in New Trier Township. (86 Ill.Admin.Code §1910.90(i)). The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's 2013 decision or that the decision of the Property Tax Appeal Board was reversed or modified upon review. As a final point there was no showing that an equalization factor was applied to the subject's assessment in 2014. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision.

In conclusion, the Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property's assessment commensurate with the appellant's request is justified. 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. 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: September 18, 2018



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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