



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

APPELLANT: Sylvia Sokoloff
DOCKET NO.: 14-35714.001-R-1
PARCEL NO.: 05-17-203-037-0000

The parties of record before the Property Tax Appeal Board are Sylvia Sokoloff, the appellant, by attorney Herbert B. Rosenberg, of Schoenberg Finkel Newman & Rosenberg LLC 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: \$49,050
IMPR.: \$31,950
TOTAL: \$81,000

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 appellant submitted a copy of the 2013 Property Tax Appeal Board Final Administrative Decision (Docket #13-24127.001-R-1) in which the Board found prior to the hearing the parties reached an agreement as to the correct assessment of the subject property. The decision lowered the subject's total assessment to \$81,000. The appellant also submitted a brief in which the appellant's attorney stated, "the property was an owner-occupied residence and 2014 is in the same general assessment period." On the appeal form, the appellant's address is the same as the parcel address. Based on this evidence, the appellant requested the 2013 Property Tax Appeal Board decision be rolled over to 2014.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,400. The subject's assessment reflects a market value of \$884,000 using the Cook County Real Property Assessment Classification Ordinance level of

assessment for class 2 property of 10%. In support of its contention of the correct assessment the board of review submitted information on four equity comparables that had not recently sold. With respect to the appellant's evidence, the board of review submitted a supplemental brief claiming the property's mailing address is not that of the subject property and there appears to be no homeowner exemption applied to the property. The board of review submitted a printout from the Cook County Property Tax Portal to support the claim. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney claimed the subject property was owner-occupied throughout this particular triennial assessment period from 2013 through 2015. The appellant's attorney also submitted a letter from the appellant's trustee confirming the subject property was owner-occupied in 2015.

Conclusion of Law

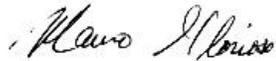
Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

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 Board gave no weight to the board of review's claim that the subject is not owner-occupied based on lack of a homeowner's exemption. The Board finds, based on the evidence, that the subject is owner-occupied.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2013 assessment to \$81,000. In that decision, the parties reached an agreement as to the correct assessment of the subject property. The Board finds that 2013 and 2014 are in the same triennial assessment period for New Trier Township. Therefore, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) shall apply and the 2013 decision issued by the Property Tax Appeal Board (Docket #13-24127.001-R-1) shall be rolled over to 2014.

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: February 13, 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

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