



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

APPELLANT: Thomas N. Ahto
DOCKET NO.: 14-35838.001-R-1
PARCEL NO.: 13-23-330-010-0000

The parties of record before the Property Tax Appeal Board are Thomas N. Ahto, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$ 4,500
IMPR.: \$ 16,200
TOTAL: \$ 20,700

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 2014 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 2,300 square feet of living area. The dwelling is 109 years old. Features of the home include a full unfinished basement and a two-car garage. The property has a 3,750 square foot site, and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property was the subject matter of an appeal before the Board in 2012 under docket number 12-30152.001-R-1. In that appeal, the Board rendered a decision lowering the subject's assessment to \$20,700. The appellant submitted a letter requesting that the subject's assessment for tax year 2012 be carried forward to tax year 2014 based on Section 16-185 of the Illinois

Property Tax Code. In the letter, the appellant states that the subject is owner occupied. The appellant also submitted a copy of the Board's decision for docket number 12-30152.001-R-1.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,810.

In support of the subject's assessment, the board of review submitted four equity comparables. The board of review also submitted a supplemental brief, arguing that the subject is not owner occupied. In support of this assertion, the board of review submitted a printout from the Cook County Property Tax Portal website, showing that the tax bill for the subject was mailed to an address in Lincolnshire for tax year 2018. This printout also shows that the subject received an exemption in tax year 2014.

In rebuttal, the appellant argued that the subject is owner occupied, as the printout submitted by the board of review shows that the subject received a homeowner's exemption in tax year 2014. The appellant further argued that the address the tax bill was mailed to in tax year 2018 is not relevant to this 2014 appeal.

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. The Board takes judicial notice that it rendered a decision lowering the subject's assessment in tax year 2012, and that 2012 and 2014 are in the same general assessment period for Jefferson Township. The appellant's letter states that the subject is owner occupied, and the board of review submitted the printout from the Cook County Property Tax Portal website showing that the subject received a homeowner's exemption for tax year 2014. The board of review argued that the tax bill was mailed to an address in Lincolnshire for tax year 2018, and, thus, is not owner occupied. Based on the evidence submitted, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject is owner occupied, as it received a homeowner's exemption for tax year 2014. 5 ILCS 100/10-15 ("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."). While the board of review's argument is relevant and has merit, the tax year at issue in this appeal is 2014, not 2018. For this reason, the board of review's argument was given diminished weight. The record contains no evidence indicating that the subject sold in an arm's length transaction subsequent to the Board's 2012 decision, or that the Board's 2012 decision was reversed or modified upon review. For these reasons, the Board finds that a reduction is

warranted, and that the subject's assessment shall be reduced to reflect the Board's 2012 decision, plus the application of an equalization factor, if any.

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: October 15, 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

Thomas N. Ahto, by attorney:
Stephanie Park
Park & Longstreet, P.C.
2775 Algonquin Road
Suite 270
Rolling Meadows, IL 60008

COUNTY

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