



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

APPELLANT: Robert White  
DOCKET NO.: 14-35989.001-R-1  
PARCEL NO.: 05-07-108-003-0000

The parties of record before the Property Tax Appeal Board are Robert White, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. 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:** \$26,447  
**IMPR.:** \$60,553  
**TOTAL:** \$87,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board 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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a Class 2-04 single-family owner-occupied residence that is located in New Trier Township, Cook County.

The appellant argued the subject's assessment is not reflective of market value. In support of this claim, the appellant submitted an appraisal of the subject property estimating a market value of \$825,000 as of January 1, 2013. The appraiser developed the sales comparison approach to value in arriving at the opinion of value. The appellant also submitted a "board of review decision search" showing the subject had a final assessment for the 2014 tax year of \$97,290, which reflects an estimated market value of \$972,900 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%.

The record further disclosed the Property Tax Appeal Board issued a decision lowering the subject's assessment to \$87,000 the prior tax year under Docket Number 13-36060.001-R-1 based on an agreement by the parties. In a brief addressing the appeal, the appellant's attorney indicated the subject property is an owner-occupied residence.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$82,500 to reflect its appraised value.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Property Tax Appeal Board finds, as a matter of law, that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is controlling in this matter. The record shows the subject property was the matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 13-36060.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$87,000.

Section 16-185 of the 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).

Based on the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds its decision for the 2013 tax year shall be carried forward to the subsequent 2014 tax year. The Board finds the evidence in the record indicates that the subject property is an owner-occupied residence. The Board further takes notice that the 2013 and 2014 tax years are within the same general assessment period for New Trier Township. There is no evidence in the record showing that the subject property 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 that the decision of the Property Tax Appeal Board was reversed or modified upon review. 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 of \$87,000.

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 19, 2021



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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