



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

APPELLANT: Boris Labov  
DOCKET NO.: 15-24798.001-R-1  
PARCEL NO.: 03-09-407-069-0000

The parties of record before the Property Tax Appeal Board are Boris Labov, the appellant(s); 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:** \$ 5,825  
**IMPR.:** \$ 4,181  
**TOTAL:** \$ 10,006

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 2015 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 frame construction with 1,193 square feet of living area. The dwelling is 33 years old. Features of the home include a slab, central air conditioning, and a one-car garage. The property has a 3,377 square foot site, and is located in Wheeling, Wheeling Township, Cook County. The subject is classified as a class 2-95 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 13-26022.001-R-1. In that decision, the Board reduced the subject's assessment to \$7,243. The appellant argues that "Since any PTAB's decision is binding for Illinois counties for the next 5 years, I have requested the Cook County Board of Review (hereinafter CCBOR) to change the current assessments accordingly. Unfortunately, the

CCBoR only partially reduced their assessment.” Based on this evidence, the appellant requested a reduction in the subject’s assessment 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 \$10,006. The subject's assessment reflects a market value of \$100,060, or \$83.87 per square foot of living area, including land, when applying the 2015 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 and four sale comparables.

In rebuttal, the appellant argued that the board of review’s comparables were not similar to the subject for various reasons. The appellant also argued that Section 16-185 requires that the Board’s assessment as determined in the prior year’s decision “shall be in effect for four years.”

In written rebuttal, the appellant reaffirmed the evidence previously submitted.

At hearing, the appellant reaffirmed the evidence previously submitted. The board of review analyst also reaffirmed the evidence previously submitted. In oral rebuttal, the appellant argued that the sales information provided by the board of review was inaccurate in several respects. Upon questioning by the Board, the appellant could not recall where in the Property Tax Code the Board’s decision for the subject for tax year 2013 was required to be carried forward for the subsequent five years. The Board granted the appellant one week to submit the citation to the statutory provision within the Property Tax Code. The day following the hearing, the appellant emailed the Board with the following citation: 35 ILCS 200/16-185.

### **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 2013, and that 2013 and 2015 are in the same general assessment period for Wheeling Township. The record contains no evidence indicating that the Board's 2013 decision was reversed or modified upon review, or that the subject was purchased in an

arm's length transaction after the Board's decision. However, the appellant's argument that the assessment of a property, as determined by the Board, must be carried forward for three, four, or five years (depending on whether one is looking at the statute itself (three years), the appellant's rebuttal submission (four years), or the appellant's original evidentiary submission (five years)) is qualified within Section 16-185. That qualification is that the subject must be a "residence occupied by the owner." Id. There is no evidence in the record to show that the subject is owner occupied. Thus, the Board finds that the subject is not owner occupied, which is an element that must be proven by a preponderance of the evidence, id., for the Board to grant a reduction under Section 16-185 of the Property Tax Code. Therefore, the Board finds that a reduction is not warranted based on the appellant's "rollover" argument. Since the appellant made no further arguments in support of a reduction, the Board finds a reduction in the subject's assessment is not warranted.

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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: November 21, 2017



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

Boris Labov  
20939 N. Dogwood St.  
Deerfield, IL 60015-3567

COUNTY

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