



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

APPELLANT: Brendan Healey
DOCKET NO.: 17-22959.001-R-1 through 17-22959.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Brendan Healey, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-22959.001-R-1	05-28-408-016-0000	\$5,558	\$20,682	\$26,240
17-22959.002-R-1	05-28-408-015-0000	\$6,854	\$48,906	\$55,760

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 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 consists of two parcels improved with a two-story dwelling of frame exterior construction with 2,988 square feet of living area. The dwelling is approximately 76 years old. Features of the home include a full finished basement, central air conditioning, two fireplaces, and a 1.5-car garage. The property's two parcels have a combined 6,206 square foot site and are located in Wilmette, New Trier Township, Cook County. The property is a Class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.¹

The appellant initially submitted a "Residential Appeal" with supplemental evidence dated 12/19/201. In this 2017 tax year appeal, the appellant contends assessment inequity with respect

¹ The board of review's grid analysis included the subject's property information for only one of the two parcels. Therefore, the Board finds for this decision the best evidence of the subject's property characteristics and assessment information was provided within the appellant's evidence.

to the improvement as the basis of the appeal for Parcel Index Number (PIN) #05-28-408-015-0000 and PIN #05-28-408-016-0000. The land assessments for the two parcels were not contested. In support of their improvement inequity argument, the appellant submitted information on three equity comparable properties with features of varying degrees of similarities to the subject property. The comparables have improvement assessments ranging from \$70,861 to \$90,000 or from \$23.39 to \$25.16 per square foot of living area. Based on the assessment inequity evidence, the appellant requested within the "Addendum to Petition" submitted with their "Residential Appeal" form dated 12/19/2017, a reduction of the subject's combined improvement assessments for both parcels of \$73,026 or \$24.44 square foot of living area.

The board of review submitted its "Board of Review - Notes on Appeal" form for only parcel 05-28-408-016-0000. In support of its contention of the correct assessment, the board of review submitted information on four equity properties with features of varying degrees of similarities to the subject property. The comparables have improvement assessments ranging from \$73,117 to \$86,657 or from \$28.55 to \$32.75 per square foot of living area. Based on this evidence, the board of review requested that the assessments be confirmed for the subject property. The board of review also reported that 2016 was the beginning of the subject's general assessment cycle in its "Board of Review – Notes on Appeal."

After the above 2017 evidence was submitted by both parties, the Board rendered a 2016 tax year final decision for the subject properties lowering both parcels assessments under Docket Numbers 16-21345.001-R-1 and 16-21345.002-R-1. As a result, the appellant's attorney subsequently filed another "Residential Appeal" form dated 7/15/2019. In this subsequent appeal, the appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant also submitted a copy of the Board's prior year 2016 decision which lowered the total assessments of the subject property to \$55,760 for PIN #05-28-408-015-0000 and \$26,240 for PIN #05-28-408-016-0000, based on an appraisal submitted by the appellant estimating the subject has a market value of \$820,000 as of January 1, 2016. The appellant's attorney indicated that the subject is an owner-occupied residence and that 2016 and 2017 are within the same general assessment period. Based on this evidence, the appellant's attorney requested the reductions in the 2016 assessments for both parcels of a combined total assessment of \$82,000 be carried forward to the 2017 assessment year.

Conclusion of Law

Pursuant to Section 16-185 of the Property Tax (35 ILCS 200/16-185), the Board finds the prior year decision should be carried forward to the subsequent year subject only to equalization.

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 Property Tax Appeal Board takes notice that it rendered a decision under Docket Numbers 16-21345.001-R-1 and 16-21345.002-R-1 reducing the subject's 2016 total assessments to \$55,760 for PIN #05-28-408-015-0000 and \$26,240 for PIN #05-28-408-016-0000. The record further indicates that the subject property is an owner-occupied dwelling and that 2016 and 2017 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period or that the decision of the Property Tax Appeal Board for the 2016 and 2017 tax years were reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessments for the 2017 tax year are warranted to reflect the Board's decision for the 2016 tax year assessing the subject properties combined total assessment of both parcels at \$82,000 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: February 16, 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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