



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

APPELLANT: Christopher DeMent
DOCKET NO.: 17-29221.001-R-1
PARCEL NO.: 14-30-208-034-0000

The parties of record before the Property Tax Appeal Board are Christopher DeMent, the appellant, by attorney Herbert B. Rosenberg, of Schoenberg Finkel Beederman Bell Glazer, 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: \$15,625
IMPR.: \$63,875
TOTAL: \$79,500

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 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 a two-story single-family dwelling of frame construction. The dwelling is approximately 18 years old and has 2,562 square feet of living area. The property has a 3,125 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2015 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 disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-26559.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the

assessment of the subject property to \$79,500 based on the evidence submitted by the parties. The appellant's attorney asserted that tax years 2015 and 2017 are within the same general assessment period and requested that the 2015 assessment of \$79,500 be carried forward to the 2017 tax year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject property had an improvement assessment of \$84,828 and a total assessment of \$100,453 and that 2015 was the first year of the general assessment cycle for the subject property.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$57,587 to \$83,661 or from \$26.67 to \$38.75 per square foot of living area, respectively. Comparables #1 and #4 also contain sale information showing that the properties sold in August 2017 and July 2016 for prices of \$910,000 and \$890,000, respectively. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Appellant's counsel submitted a brief in rebuttal critiquing the board of review's response to the appeal. Counsel argued that the board of review acknowledged that 2015 and 2017 are within the sale general assessment period but did not acknowledge that the subject property is owner-occupied and, instead, presented a uniformity analysis along with two market sale comparables. Counsel also submitted a copy of the Property Tax Exemption History for the subject which reflects that the property has had the Homeowner Exemption from 2014 through 2017.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the subject matter of an appeal before this Board a prior tax year under Docket Number 15-26559.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$79,500. The Property Tax Appeal Board finds the record shows the subject property is located in Lake View Township, Cook County, in which the triennial general assessment period began with the 2015 tax year and continues through the 2017 tax year. In addition, there is no evidence in the record that indicates the subject 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 the decision of the Property Tax Appeal Board was reversed or modified upon review. As a result, the Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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 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 finds this record disclosed the subject property is an owner-occupied residence and that the 2015 and 2017 tax years are within the same general assessment period. The record contains no evidence showing the Board's 2015 decision was reversed or modified upon review or that the subject property sold in an arm's-length transaction establishing a different fair cash value. For these reasons, the Board finds its 2015 decision reflecting an assessment of \$79,500 shall be carried forward to the subsequent 2017 tax year.

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: June 8, 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

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