



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

APPELLANT: James Teister  
DOCKET NO.: 17-44831.001-R-1  
PARCEL NO.: 12-12-406-015-0000

The parties of record before the Property Tax Appeal Board are James Teister, 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 **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:** \$5,771  
**IMPR.:** \$17,901  
**TOTAL:** \$23,672

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 1.5-story dwelling of masonry construction with 1,377 square feet of living area. The dwelling is approximately 77 years old. Features of the property include a full unfinished basement, and a one-car detached garage. The property has a 6,075 square foot site and is located in Harwood Heights, Norwood Park Township, Cook County.

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's counsel asserted in the cover letter that the subject property is an owner-occupied residence, however, on the appeal form the appellant's counsel indicated the property is not an owner-occupied residence and the address of the taxpayer/appellant does not match the address of the property under appeal. Counsel explained that the subject property was the subject matter

of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-26626.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$19,403 based on equity and the weight of the evidence as presented by the parties. The appellant's attorney asserted that tax years 2016 and 2017 are within the same general assessment period. The appellant submitted no other evidence to challenge the correctness of the assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,672. The subject property has an improvement assessment of \$17,901 or \$13.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted four equity comparables with varying degrees of similarity to the subject property. These comparables have improvement assessments ranging from \$14,789 to \$20,703 or from \$13.46 to \$15.10 per square foot of living area. The evidence provided by the board of review further disclosed that no township equalization factor was applied in 2017 and that 2016 was the beginning of the general assessment cycle for the subject property.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by 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). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2016 tax year should not be carried forward to the tax year at issue as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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 record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2016 tax year. The record further indicates that 2016 and 2017 are within the same general assessment period. However, the record does not establish that the subject property is an owner-occupied residence. The appellant's counsel provided conflicting assertions with respect to whether or not the subject property is an owner-occupied dwelling. Significantly, the

Board finds the address of the subject property differs from the address of the appellant as disclosed on the appeal form demonstrating the subject property is not a residence occupied by the owner. For this reason, the Board finds the so-called “rollover” provision of section 16-185 of the Property Tax Code is not applicable on this record.

The Board further finds the appellant submitted no evidence to otherwise challenge the assessment, whereas the board of review provided information on four equity comparables, which support the subject’s assessment based on assessment equity.

For these reasons the Property Tax Appeal Board finds that 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(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:

May 18, 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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