



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

APPELLANT: Ya-Tai Lin
DOCKET NO.: 17-45002.001-R-1
PARCEL NO.: 05-18-219-017-0000

The parties of record before the Property Tax Appeal Board are Ya-Tai Lin, 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:

LAND: \$12,720
IMPR.: \$41,184
TOTAL: \$53,904

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative 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 multi-level single family dwelling of frame and masonry construction with 1,666 square feet of living area. The dwelling is approximately 55 years old. Features of the property include a full basement with a recreation room, one fireplace and a detached two-car garage. The property has a 7,950 square foot site and is located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked contention of law and assessment inequity as the bases of the appeal. With respect to the contention of law, 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 disclosed the subject property was the subject

matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-20983.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$53,904 based on equity and the weight of the evidence submitted by the parties. The appellant further asserted that 2016 and 2017 are within the same general assessment period but indicated the property is not owner-occupied.

In support of the assessment inequity argument the appellant submitted information on three class 2-34 equity comparables improved with multi-level dwellings of frame and masonry construction that range in size from 1,209 to 2,134 square of living area and in age from 61 to 63 years old. Each property has a partial basement with finished area, and a one or two-car garage. One comparable has one fireplace. These properties have improvement assessments ranging from \$29,458 to \$46,691 or from \$17.30 to \$26.49 per square foot of living area.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$53,904 with an improvement assessment of \$41,184 or \$24.72 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,036. The subject property has an improvement assessment of \$42,316 or \$25.40 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two class 2-34 multi-level dwellings and one class 2-05 two-story dwelling of masonry construction with either 1,485 or 2,092 square feet of living area. The dwellings are either 55 or 90 years old. Each comparable has a partial or full basement with two having recreation rooms, each property has central air conditioning, two comparables each have one fireplace, and each property has either a 1-car or a 2-car garage. These properties have improvement assessments ranging from \$38,007 to \$57,845 or from \$25.59 to \$27.75 per square foot of living area.

The board of review submission also indicated that 2016 was the beginning of the general assessment cycle and that no township equalization factor was applied by county assessment officials in 2017.

Conclusion of Law

The appellant, in part, 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 on this basis.

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, that no township equalization factor was applied by county assessment officials in 2017, the record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision, and there is no evidence that the decision of the Property Tax Appeal Board has been reversed or modified upon review. However, the record indicates the subject property is not an owner-occupied dwelling, which is a prerequisite for the so called "rollover over" provision of section 16-185 of the Property Tax Code to apply. For this reason the Property Tax Appeal Board finds that the appellant's request that the assessment of the subject property as determined by the Board for 2016 tax year should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code is without merit.

Alternatively, the taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The record contains six comparables submitted by the parties to support their respective positions. The Board gives little weight to board of review comparable #3 due to differences from the subject in design and age. The five remaining comparables are relatively similar to the subject in age and features with the exception that board of review comparables #1 and #2 have central air conditioning, whereas the subject property has no air conditioning suggesting a downward adjustment would be appropriate to make these properties more equivalent to the subject dwelling. The Board also finds appellant's comparables #1 and #3 as well as board of review comparable #2 have no fireplace, whereas the subject property has one fireplace suggesting an upward adjustment would be appropriate to make them more equivalent to the subject dwelling. As a final point the Board finds appellant's comparable #3 and board of review comparables #1 and #2 are smaller than the subject dwelling, suggesting these properties would have a higher assessment relative to the subject dwelling on a per square foot basis due to economies of scale. These five comparables have improvement assessments that range from \$17.30 to \$26.49 per square foot of living area. The subject's improvement assessment of \$25.40 per square foot of living area falls within the range established by the best comparables in this record but should be adjusted downward when giving consideration to differences between the subject property and the comparables in features and dwelling size. Based on this record the Board a reduction in the subject's assessment equivalent to the appellant's request is justified.

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: July 20, 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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