



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

APPELLANT: John A. Gardner  
DOCKET NO.: 17-45475.001-R-1  
PARCEL NO.: 16-11-308-033-0000

The parties of record before the Property Tax Appeal Board are John A. Gardner, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$4,740  
**IMPR.:** \$6,260  
**TOTAL:** \$11,000

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 dwelling of frame exterior construction with 1,458 square feet of living area. The dwelling is approximately 12 years old. Features of the home include an unfinished basement, central air conditioning and a two-car garage. The property has a 4,740 square foot site and is located in Chicago, West Chicago 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 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 16-43610.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$11,000 based on the evidence submitted by the parties.

The appellant's attorney asserted that tax years 2016 and 2017 are within the same general assessment period. Based on this evidence, the appellant requested the subject's assessment be reduced to \$11,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,120. The subject's assessment reflects a market value of \$191,200 or \$131.14 per square foot of living area, land included, when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables with varying degrees of similarity when compared to the subject and total assessments ranging from \$18,838 to \$20,167. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney commented that the Rollover basis of the appeal had not been disputed by the board of review.

### **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 16-43610.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$11,000. The Property Tax Appeal Board finds the record shows the subject property is located in West Chicago 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 is 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 2016 and 2017 tax years are within the same general assessment period. The record contains no evidence showing the Board's 2016 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 2016 decision reflecting an assessment of \$11,000 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

AGENCY

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