



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

APPELLANT: 7935 Karlov LLC  
DOCKET NO.: 17-47435.001-R-1 through 17-47435.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 7935 Karlov LLC, the appellant, by attorney Stephanie Park of Park & Longstreet, P.C., in Inverness; 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
17-47435.001-R-1	10-27-206-013-0000	3,348	15,402	\$18,750
17-47435.002-R-1	10-27-206-014-0000	3,348	15,402	\$18,750

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 is improved with a purported owner-occupied residence.

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 asserted that the subject property is an owner-occupied residence<sup>1</sup> that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-39070. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$37,500 based on the evidence submitted by the parties.

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<sup>1</sup> Although the subject property is a Limited Liability Corporation, the board of review did not refute counsel's claim the home was owner occupied.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the assessment for the subject property of \$25,065 for only parcel 10-27-206-013-0000. The board of review acknowledged the appeal was filed as a "rollover" pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) based on the decision issued by the Property Tax Appeal Board in Docket No. 16-39070. The board of review further stated that 2016 was the first year of the general assessment cycle and no township equalization factor was applied by county assessment officials. The board of review had no objection to the "rollover" request.

### **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 Property Tax Appeal Board finds that the assessment as established by this Board for the 2016 tax year should be carried forward to the 2017 tax year based on an agreement by the parties. The board makes no finding as to whether the subject property is owner occupied to qualify as a "rollover" as provided by section 16-185 of the Property Tax Code.

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:

December 20, 2022



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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APPELLANT

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