



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

APPELLANT: David Berkowitz
DOCKET NO.: 18-21786.001-R-1
PARCEL NO.: 10-25-315-054-0000

The parties of record before the Property Tax Appeal Board are David Berkowitz, the appellant(s), by attorney Alan D. Skidelsky, of Skidelsky & Associates, P.C. 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: \$ 18,905
IMPR.: \$ 153,424
TOTAL: \$ 172,329

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2018. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a two-story dwelling of masonry construction. The dwelling is four years old. Features of the home include a full basement with a formal recreation room, central air conditioning, three fireplaces, and a two and one-half-car garage. The property's site is 13,038 square feet, and it is located in Rogers Park Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner-occupied.

The appellant argues that the subject's improvement size is 7,584 square feet of living area. In support of this argument, the appellant submitted a letter from the architect of the subject to the City of Chicago, Department of Buildings wherein the architect stated that the subject's improvement size is 7,584 square feet of living area. The appellant also submitted an architectural drawing of the subject.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$172,329.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$207,792. The subject property has an improvement assessment of \$188,887, or \$24.91 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. The board of review's evidence states that the subject's improvement size is 9,197 square feet of living area. No evidence was submitted in support of this assertion.

In rebuttal, the appellant argued that the Cook County Assessor reduced the subject's assessment to \$167,897 for tax year 2019, and that Hoyne Savings and Loan Association v. Hare, 60 Ill.2d 84 (1974) dictates that the subject's assessment at issue in the instant appeal is "excessive."

Conclusion of Law

The appellant argues that the subject's assessment for the instant tax year of 2018 is excessive in light of the Cook County Assessor's action in reducing the subject's assessment for tax year 2019, and the Supreme Court of Illinois' opinion in Hoyne. However, in John J. Moroney & Co. v. Ill. Prop. Tax Appeal Bd., 2013 IL App (1st) 120493, the appellate court stated as follows:

[Appellant's] reliance on Hoyne Savings & Loan Ass'n v. Hare, 60 Ill. 2d 84, 322 N.E.2d 833 (1974), and 400 Condominium Ass'n v. Tully, 79 Ill. App. 3d 686, 398 N.E.2d 951, 35 Ill. Dec. 1 (1979), for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in prior year's assessments" is misplaced. First, neither Hoyne nor 400 Condominium involved a taxpayer seeking an assessment reduction based on vacancy, an appeal before the PTAB, or the application of the uniformity clause. Further, *in each of those unique cases, which are confined to their facts, there were glaring errors in the tax assessments--in Hoyne*, the assessment was increased on a property from \$9,510 to \$246,810 in one year even though no changes or improvements to the property had occurred (Hoyne, 60 Ill. 2d at 89), and in 400 Condominium, assessments on a garage were assessed separately from the adjoining condominium in violation of the Condominium Property Act (400 Condominium, 79 Ill. App. 3d at 691).

Moroney, 2013 IL App (1st) 120493, ¶46 (emphasis added). Notwithstanding the appellate court's narrow interpretation of Hoyne, which the court described as a "unique case" that was "confined to its facts," the appellant has not submitted any evidence to show that the subject's assessment for tax year 2018 is a "glaring error" in relation to its assessment for tax year 2019. As such, the Board gives this argument no weight.

The appellant contends that the subject's improvement size is 7,584 square feet of living area. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. In support of its assertion that the subject's improvement size is 7,584 square feet of living area, the appellant submitted a letter from the architect and drawings. The board of review states that the subject's improvement size is 9,197 square feet of living area, yet submitted no evidence in support of this assertion. In relying on the uncontested evidence submitted by the appellant, the board finds that the appellant has proven, by a preponderance of the evidence, that the subject's improvement size is 7,584 square feet of living area, and that its improvement assessment is \$24.91 per square foot of living area.

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 proven 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 did meet this burden of proof, and that a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be appellant's equity comparables #1 and #2, and board of review equity comparables #2 and #3. These equity comparables had improvement assessments ranging from \$4.02 to \$20.20 per square foot of living area. The subject's improvement assessment of \$24.91 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant has proven, with clear and convincing evidence, that the subject is inequitably assessed, and that a reduction in the subject's assessment to the assessment requested by the appellant is 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: October 19, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David Berkowitz, by attorney:
Alan D. Skidelsky
Skidelsky & Associates, P.C.
120 North LaSalle Street
Suite 1320
Chicago, IL 60602

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602