



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

APPELLANT: Harold Rider
DOCKET NO.: 18-25010.001-R-1
PARCEL NO.: 01-10-102-028-0000

The parties of record before the Property Tax Appeal Board are Harold Rider, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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: \$36,512
IMPR.: \$81,490
TOTAL: \$118,002

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 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 and masonry exterior construction with 4,682 square feet of living area. The dwelling is approximately 87 years old. Features of the home include a unfinished full basement, central air conditioning, three fireplaces and a 1.5-car garage. The property has a 486,827 square foot site located in Barrington Hills, Barrington Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The Board takes notice that the subject property was the subject matter of appeals before the Property Tax Appeal Board the prior years under Docket Numbers 16-21101.001-R-1 and 17-44989.001-R-1. In those appeals, the Property Tax Appeal Board rendered decisions lowering the subject's assessment for each tax year to \$118,002 based on equity and the weight of the evidence in the 2016 appeal and based upon an agreement between the parties for the 2017

appeal. Furthermore, the Board takes notice that the appellant's 2017 Residential Appeal petition indicated that the property was owner-occupied.

For this 2018 tax year appeal, the appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables, one of which is located within the same neighborhood code as the subject property. The comparables have varying degrees of similarity when compared to the subject in age, dwelling size and other features. The comparables have improvement assessments ranging from \$46,233 to \$73,012 or from \$10.54 to \$17.34 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$78,189 or \$16.70 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 \$167,462. The subject property has an improvement assessment of \$130,950 or \$27.97 per square foot of living area. The board of review also reported that 2016 was the beginning of the subject's general assessment cycle and that no equalization factor was applied in 2018.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables that are located within the same neighborhood code as the subject. The comparables have varying degrees of similarity when compared to the subject in age, dwelling size and other features. The comparables have improvement assessments ranging from \$48,664 to \$60,307 or from \$19.01 to \$21.82 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The Board finds, based upon judicial notice from the 2017 tax year appeal, that the subject property is an owner-occupied residence that was the subject matter of appeals before the Property Tax Appeal Board for both the 2016 and 2017 tax years under Docket Numbers 16-21101.001-R-1 and 17-44989.001-R-1, respectively. In those appeals, the Property Tax Appeal Board issued decisions lowering the assessment of the subject property for each year to \$118,002 based on equity and the weight of the evidence in the 2016 record and on an agreement between the parties in the 2017 record. 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 (35 ILCS 200/16-185) 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)

Therefore, the Board finds that the prior years' decisions should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The Board takes notice that the 2016, 2017 and 2018 tax years are within the same general assessment period for Barrington Township. The record contains no evidence indicating that the subject property is not owner-occupied. Furthermore, there is no evidence that it sold in an arms-length transaction establishing a different fair cash value or that the decision of the Property Tax Appeal Board for either 2016 or 2017 has been reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior years' decisions of \$118,002.

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: January 18, 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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