



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

APPELLANT: Manoj Thomas  
DOCKET NO.: 18-39696.001-R-1 through 18-39696.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Manoj Thomas, the appellant, by attorney Mary Kate Gorman, Attorney at Law 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
18-39696.001-R-1	10-15-327-021-0000	3,069	13,048	\$16,117
18-39696.002-R-1	10-15-327-022-0000	3,071	13,048	\$16,119

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 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 one-story, single-family residence of masonry construction with 2,091 square feet of living area. The dwelling was 54 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, and a two-car garage. The property has a 4,234 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,117. The subject's improvement assessment was \$16,048, or \$7.67 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

### **Conclusion of Law**

The appellant asserts assessment inequity as the basis of the appeal. It is not necessary to consider the appellant's assessment inequity contention, however. A reduction in the assessment in the amount sought by the appellant is mandated by law because of the assessment reduction that appellant received for the 2017 tax year by virtue of a Property Tax Appeal Board decision. The Property Tax Appeal Board finds that the assessment as established by the Board for the 2017 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code, which states in relevant 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. On August 18, 2020, the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2017 tax year. The 2016, 2017, and 2018 assessment years are within the same general assessment period for Niles Township. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The appellant's petition discloses that the subject is owner-occupied. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, if any.

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 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

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

APPELLANT

Manoj Thomas, by attorney:  
Mary Kate Gorman  
Attorney at Law  
10644 South Western Avenue  
Chicago, IL 60643

COUNTY

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