



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

APPELLANT: Glenn Azuma
DOCKET NO.: 18-48257.001-R-1
PARCEL NO.: 05-07-112-024-0000

The parties of record before the Property Tax Appeal Board are Glenn Azuma, 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: \$14,250
IMPR.: \$50,750
TOTAL: \$65,000

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 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 an owner-occupied residence located in New Trier Township, Cook County.

The appellant's appeal is based on a contention of law and assessment inequity. The evidence disclosed the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board a prior tax year under docket number 16-21062. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject parcel to \$65,000 based on an agreement by the parties. The appellant requested the Board's prior year's decision be carried forward to the 2018 year since "there have been no capital improvements made to the property which would materially increase the market value thereof." Counsel also noted 2018 is the last year of the 2016-2018 triennial assessment cycle. Counsel cited no statutory authority in support of the "contention of law."

The appellant also submitted five assessment comparables in support of the contention the subject property was inequitably assessed. Based on this argument, the appellant requested a reduction in the subject's assessment to \$65,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$72,644. In response to the appeal, the board of review submitted four comparable properties to demonstrate the subject property assessment was reflective of market value and uniformly assessed. The board of review's evidence also disclosed the 2016 tax year was the first year of the most recent general assessment period. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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)

The appellant contends the subject property's assessment is incorrect based on the Property Tax Appeal Board's decision for a prior tax year under docket numbers 16-21062. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$65,000 based on an agreement between the parties. The appellant also submitted four comparable properties to demonstrate the subject property was inequitably assessed. The board of review submitted four comparable properties to demonstrate the subject property assessment was reflective of market value and uniformly assessed. The Board gave no weight to the assessment comparables submitted by the appellant and the response to the appeal offered by the board of review.

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).

Based on this statutory mandate, the Board finds section 16-185 of the Property Tax Code is controlling in this matter. Therefore, the Board finds its prior year's 2016 decision shall be carried forward to the subsequent tax year or years subject of the same general assessment period subject only to equalization applied to that year's assessment. This finding is pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The record shows the subject property is an owner-occupied residence; the record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's prior decision; or that the assessment year in question is in a different general assessment period. For these reasons, the

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Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's 2016 tax year decision pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185) plus equalization, 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: March 21, 2023



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

Glenn Azuma, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 West Washington Street
Suite 1300
Chicago, IL 60602

COUNTY

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