



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

APPELLANT: Ronald Clinton Darby
DOCKET NO.: 18-49039.001-R-1 through 18-49039.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Ronald Clinton Darby, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-49039.001-R-1	05-18-209-020-0000	9,139	19,296	\$28,435
18-49039.002-R-1	05-18-209-021-0000	9,139	45,026	\$54,165

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 two parcels of land improved with a two-story dwelling of masonry exterior construction with 2,831 square feet of living area. The dwelling is approximately 90 years old. Features include an unfinished basement, one fireplace and a two-car garage. The two parcels have a combined total site size of 14,000 square feet of land area that are located in Glencoe, New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends, in part, the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 tax year under Docket Numbers 16-20244.001-R-1 and 16-20244.002-R-1 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 also takes judicial notice that the subject property was the subject matter of an appeal before the

Property Tax Appeal Board for the 2017 tax year under Docket Numbers 17-45331.001-R-1 and 17-45331.002-R-1. In these appeals, the Board lowered the total assessments of the subject property to \$28,435 for Parcel Index Number (PIN) #05-18-209-020-0000 and \$54,165 for PIN #05-18-209-021-0000 based on agreements between the parties. The appellant disclosed in the residential appeal petition the subject property is an owner-occupied residence and submitted copies of the 2016 final decision by the Property Tax Appeal.

Alternatively, the appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five comparables located within the same neighborhood code as the subject. The comparables are class 2-06, two-story dwellings of frame, masonry, stucco or frame and masonry exterior construction. The comparables have varying degrees of similarity to the subject in dwelling size, age, and other features. The comparables have improvement assessments ranging from \$16,232 to \$52,422 or from \$6.07 to \$24.78 per square foot of living area.

Based on this evidence, the appellant requested in the Addendum to Petition a reduction in each parcel's assessment that would reflect the PTAB's 2016 final decision. This would result in a combined total assessment for the two parcels of \$82,600.

The appellant's evidence revealed the subject has a combined total assessment of \$95,156 and an improvement assessment of \$72,756 or \$25.70 per square foot of living area.

The board of review submitted its "Board of Review - Notes on Appeal" for only one parcel but included the two parcels in the board of review's grid analysis. The parcel ending in PIN # 021-0000 was depicted as comparable #1. The notes on appeal also revealed that 2016 was the beginning of the subject's general assessment cycle for New Trier Township. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located within the same neighborhood code as the subject and improved with class 2-06, two-story dwellings of masonry exterior construction. The comparables have varying degrees of similarity to the subject in dwelling size, age, and other features. Comparables #2 through #4 have improvement assessments ranging from \$33,329 to \$56,269 or from \$10.70 to \$19.79 per square foot of living area.

Based on this evidence, the board of review requested that the assessment be confirmed for the subject property. .

Conclusion of Law

The appellant contends in part 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 2018 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 Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal and does not need to further address the appellant's assessment inequity argument. (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)

The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year under Docket Numbers 16-20244.001-R-1 and 16-20244.002-R-1 and the 2017 tax year under Docket Numbers 17-45331.001-R-1 and 17-45331.002-R-1. In these appeals, the Property Tax Appeal Board issued a decision lowering the subject property's combined assessments for both parcels to \$82,600 based on agreements between the parties. The record disclosed the subject property is an owner-occupied dwelling and that the 2016 through 2018 tax years are within the same general assessment period for New Trier Township. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decisions, or the decisions of the Property Tax Appeal Board have been reversed or modified upon review. For these reasons, the PTAB finds a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior years' decisions 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:

July 18, 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

Ronald Clinton Darby, by attorney:
Noah J. Schmidt
Schmidt Salzman & Moran, Ltd.
111 West Washington St.
Suite 1300
Chicago, IL 60602

COUNTY

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