



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

APPELLANT: Oana Estera Merca
DOCKET NO.: 18-49422.001-R-1
PARCEL NO.: 03-31-423-012-0000

The parties of record before the Property Tax Appeal Board are Oana Estera Merca, 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: \$5,445
IMPR.: \$25,055
TOTAL: \$30,500

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 two-story dwelling of masonry exterior construction with 1,984 square feet of living area. The dwelling is approximately 44 years old. Features of the home include a full finished basement, one fireplace, and a two-car garage. The property has a 9,900 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2016 tax year under Docket Number 16-31798.001-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 Number 17-45968.001-R-1. In these appeals, the Board lowered the total assessment of the subject property to \$30,500 based on agreements between the parties. The appellant disclosed the subject property is an owner-occupied residence and submitted a copy of the 2016 final decision by the Property Tax Appeal Board.

In addition, the appellant completed Section IV of the Residential Appeal petition and submitted copies of supplemental documentation disclosing the appellant purchased the subject property on July 14, 2015 for a sale price of \$305,000. The appellant also reported in the appeal petition that the subject has a 2018 total assessment was \$47,021 with an improvement assessment of \$41,576 or \$20.96 per square foot of living area.

In a legal brief, the appellant's attorney contends 2016 through 2018 is the triennial assessment cycle for the subject property and that since the time of the 2016 assessment reduction there have been no capital improvements made to the property which would materially increase the market value. Based on this evidence, the appellant's attorney requested the subject's assessment be revised so as not to exceed the 2016 assessment of \$30,500. The appellant also reported in the appeal petition that the subject's 2018 total assessment was \$47,021 with an improvement assessment of \$41,576 or \$20.96 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" containing different assessments for the subject property than what was provided by the appellant. The board of review reported the subject has a total assessment of \$44,824 with an improvement assessment of \$38,637 or \$19.47 per square foot of living area. The notes on appeal revealed that 2019 was the beginning of the subject's general assessment cycle, which is the subsequent tax year following this 2018 appeal.

In support of its contention of the correct assessment, the board of review submitted information on three comparables located within the same neighborhood code as the subject. The comparables are improved with class 2-07, two-story dwellings of frame and masonry exterior construction with varying degrees of similarity to the subject in dwelling size, age, and other features. The comparables have improvement assessments ranging from \$37,225 to \$44,276 or from \$19.78 to \$23.35 per square foot of living area. Comparable #2 sold on April 27, 2017 for \$527,500 or \$278.22 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant raised 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 on this basis.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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.

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is controlling in this matter. The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 and 2017 tax years under Docket Numbers 16-31798.001-R-1 and 17-45968.001-R-1. In these appeals, the Property Tax Appeal Board issued decisions lowering the subject's total assessment to \$30,500 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 Wheeling Township. The record further 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.

The Board further finds that given the reduction in the total assessment under the mandates of Section 16-185 of the Property Tax Code, no additional reduction based on the appellant's overvaluation 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: 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

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