



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

APPELLANT: David Rammelt  
DOCKET NO.: 18-49764.001-R-1  
PARCEL NO.: 05-29-307-014-0000

The parties of record before the Property Tax Appeal Board are David Rammelt, the appellant(s), by attorney Chris D. Sarris, of Steven B. Pearlman & Associates 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:** \$24,870  
**IMPR.:** \$119,560  
**TOTAL:** \$ 144,430

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 13-year-old, two-story single-family dwelling of masonry construction with 5,595 square feet of living area. Features of the home include a full, finished basement with a formal recreation room, central air conditioning, three fireplaces and a two and one-half-car garage. The property has a 17,152 square foot site and is located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-09 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 2017 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). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-

26873.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$144,430 based on the evidence submitted by the parties. The appellant/appellant's attorney asserted that tax years 2017 and 2018 are within the same general assessment period.

The board of review submitted its “Board of Review Notes on Appeal” disclosing the subject’s total assessment of \$166,144 with an improvement assessment of \$141,274 or \$25.25 per square foot of building area. In support of its position of the correct assessment the board of review submitted information on three suggested equity comparables including sales information on one of the comparables. The board of review did not stipulate to the 2017 Property Tax Appeal Board decision lowering the total assessment to \$144,430 and argued that Section 16-185 of the Property Tax Code does not apply because the subject was not owner occupied. In support of this argument, the board of review submitted a printout from the Cook County Assessor’s website showing that the subject did not receive a homeowner’s exemption for tax year 2018 and listed a mailing address for the appellant in Tennessee.

In rebuttal the appellant’s attorney submitted a brief arguing that the appellant was entitled to a “rollover” pursuant to 35 ILCS 200/16-185 because the subject was owner occupied in 2018. The appellant argued in the brief and in a signed sworn affidavit, that the appellant filed a homeowner’s exemption waiver in late September 2018 in anticipation of moving out of Illinois. Appellant indicated that soon after the filing of the waiver he moved to Tennessee but never owned residential property in that state. The Appellant stated that he continued to own and occupy the subject property throughout 2018. Appellant indicated that as of the time of the filing of his rebuttal evidence he continued to own the subject property, his children lived in the residence full-time in 2018 and he occupied the residence each time he returned to Illinois.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 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 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.

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 Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2017 tax year. The 2017 and 2018 assessment years are within the same general assessment period. 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 board finds the best evidence of owner occupancy to be the sworn affidavit provided by the appellant. Additionally, 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:

November 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

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