



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

APPELLANT: Ed Venkat  
DOCKET NO.: 18-50192.001-R-1  
PARCEL NO.: 09-34-223-023-0000

The parties of record before the Property Tax Appeal Board are Ed Venkat, the appellant(s), by attorney Amy C. Floyd, 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 **No Change** 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:** \$8,685  
**IMPR.:** \$32,844  
**TOTAL:** \$41,529

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 42-year-old, one-story, single-family dwelling of masonry construction with 1,725 square feet of living area. Features of the home include: a full basement, air conditioning and a two-car garage. The property has a 9,650 square foot site and is located in Park Ridge, Maine Township, Cook County.

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 17-24923.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to \$35,595 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 appellant also submitted assessment information on four comparables to demonstrate the subject was being inequitably assessed. The appellant did not report the exact proximity of the comparables to the subject but disclosed they have the same neighborhood code as the subject. The comparables had improvement assessments ranging from \$19,745 to \$23,626 or from \$14.26 to \$15.60 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$41,529 with an improvement assessment of \$32,844 or \$19.04 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables located within a block of the subject.

The board of review did not stipulate to the 2017 Property Tax Appeal Board decision lowering the total assessment to \$35,595 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 copy of a warranty deed that showed the subject property was sold on June 9, 2018, as well as a printout of an internet real estate sales listing showing that the sale of the subject property had closed.

In a letter dated April 4, 2022, the property tax appeal Board notified the appellant that all evidence in this appeal had been submitted. The appellant was informed that the board had granted a 30-day period from the postmark date of the letter to submit rebuttal evidence solely addressing any NEW evidence that is enclosed. The record does not disclose whether the appellant submitted evidence or argument in rebuttal.

### **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 *did not meet* this burden of proof and a reduction in the subject's assessment on this basis *is not warranted*.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part that the prior year's decision lowering the assessment should be carried forward to the current tax year, subject only to equalization, *where the property is an owner-occupied residence*, and the tax years are within the same general assessment period.

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 threshold question regarding application of the rollover statute is whether the subject was subsequently sold in an arm's length transaction in 2018. The board finds that the unrebutted evidence from the board of review established that the subject property sold in June of 2018 and thus was not owner occupied for the lien year that is the subject of this appeal. The Board finds the appellant has not met the burden of proof by a preponderance of the evidence that warrants an assessment reduction by the rollover of the 2017 assessment reduction to the instant 2018 lien year.

The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review's comparables #2, #3 and #4. These comparables were all located within a block of the subject and ranged in improvement assessment of \$19.42 to \$23.54 per square foot of living area. The subject's improvement assessment of \$19.04 per square foot of living area falls below the range established by the best comparables in this record. These comparables were given more weight based on their age, design, construction, size, amenities and/or location. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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: December 19, 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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