



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

APPELLANT: Rhoda Noel
DOCKET NO.: 18-50360.001-R-1
PARCEL NO.: 05-28-423-019-0000

The parties of record before the Property Tax Appeal Board are Rhoda Noel, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld and Associates, LLC 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: \$14,670
IMPR.: \$49,933
TOTAL: \$64,603

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 1.5-story dwelling of stucco exterior construction with 2,396 square feet of living area. The building is approximately 97 years old. Features include an unfinished basement, central air conditioning, one fireplace and a 2.5-car garage. The property has an 8,150 square foot site located in Wilmette, New Trier Township, Cook County. The subject is classified as a class 2-04 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 (PTAB) for the 2017 tax year under Docket No. 17-23105.001-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 appellant submitted a copy of the prior year's 2017 tax year decision by the PTAB that lowered the total assessment of the subject

property to \$64,603 based on the evidence in the record. The appellant's evidence disclosed the subject property is an owner-occupied residence and that 2017 and 2018 tax years are within the same general assessment period for New Trier Township. Based on the evidence, the appellant requested the subject's total assessment be reduced to reflect the prior year's PTAB decision pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,419. The board of review further disclosed that 2016 was the beginning of the general assessment cycle for New Trier Township and that no equalization factor was issued by county officials for the 2018 tax year. In response to the appellant's argument, the board of review also indicated in the Notes on Appeal that "Rollover: NOT Homeowner occupied; Equity comps provided." The board of review did not present any supportive documentary evidence that the subject property was not occupied by the owner.

In support of its contention of the correct assessment for the subject property, the board of review submitted information on four equity comparables with varying degrees of similarity in features to the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant raised a contention of law argument asserting 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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on this basis. (35 ILCS 200/16-185)

The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board (PTAB) for the 2017 tax year under Docket Number 17-23105.001-R-1. In that appeal, the Board issued a decision lowering the assessment of the subject property to \$64,603.

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 record disclosed the PTAB issued a decision reducing the subject's assessment for the 2017 tax year. The record also indicates that the subject property is an owner-occupied dwelling, 2017 and 2018 are within the same general assessment period, and no township equalization factor was applied in 2018 by county assessment officials. 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 PTAB has 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 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

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: February 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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