



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

APPELLANT: Ergun Yaylali
DOCKET NO.: 18-50456.001-R-1
PARCEL NO.: 10-22-301-052-0000

The parties of record before the Property Tax Appeal Board are Ergun Yaylali, the appellant(s), 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 **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: \$4,241
IMPR.: \$38,656
TOTAL: \$42,897

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review 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 5,850 square foot parcel of land improved with a 59-year-old, two-story, masonry, multi-family dwelling containing 4,363 square feet of building area. The property is located in Skokie, Niles Township, Cook County and is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity and a contention of law as the bases of the appeal. In support of the equity argument, the appellant submitted five comparables. These comparables are described as two-story, frame or masonry, multi-family dwellings. They range: in age from 47 to 121 years; in size from 4,272 to 4,683 square feet of building area; and in improvement assessment from \$7.26 to \$8.15 per square foot of building area. The appellant's petition discloses that the subject is owner-occupied.

In addition, 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 2017-38138.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$39,800 based on an equity argument.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$42,897 with an improvement assessment of \$38,656 or \$8.86 per square foot of building area. The notes disclose that the subject property did not receive a homeowner's exemption in 2018.

In support of the current argument, the board of review submitted four comparables. These comparables are described as two-story, masonry, multi-family dwellings. They range: in age from 59 to 65 years; in size from 3,581 to 4,275 square feet of building area; and in improvement assessment from \$7.73 to \$10.66 per square foot of building area.

Conclusion of Law

The appellant made a contention of law argument based on the previous decision. The appellant argued that 2017 decision should be applied to the 2018 assessment year based on section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which 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. However, the Board finds the appellant did not prove that the subject is owner-occupied. The board of review's evidence indicates the subject did not receive a homeowner's exemption in 2018; this calls into question the subject's occupancy. The appellant did not submit any evidence to establish that the subject was owner occupied. Therefore, this provision of the tax code does not apply in the instant appeal.

The taxpayer 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). 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 best evidence of assessment equity to be the appellant's comparable #3 board of review's comparables #1, #2, and #3. These comparables had improvement assessments ranging from \$7.73 to \$10.66 per square foot of building area. The subject's improvement assessment of \$8.86 per square foot of building area is within the range of the best comparables in this record. The remaining comparables were given less weight due to differences in 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: March 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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