



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

APPELLANT: Tamara Taylor Holmes
DOCKET NO.: 18-50739.001-R-1
PARCEL NO.: 04-28-410-011-0000

The parties of record before the Property Tax Appeal Board are Tamara Taylor Holmes, the appellant, by attorney Edwin M. Wittenstein, of Worssek & Vihon 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: \$16,800
IMPR.: \$144,060
TOTAL: \$160,860

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 6,800 square feet of living area. The home is approximately 13 years old. Features of the home include a finished basement, central air conditioning, three fireplaces, and a 3-car garage. The property has a 16,000 square foot site and is located in Glenview, Northfield 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, in part, 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 submitted a copy of the prior year's final decision by the Property Tax Appeal Board under Docket Number 17-46259.001-R-1 that lowered the subject's total assessment to \$160,860

based on the rollover of a prior year's decision under Docket Number 16-38610.001-R-1. The appellant's evidence also disclosed the subject property is an owner-occupied residence and that the 2016 through 2018 tax years are within the same the triennial assessment period for Northfield Township.

Alternatively, the appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on six comparables, two of which have the same neighborhood code as the subject. The comparables are class 2-09, two-story dwellings of frame, masonry or frame and masonry exterior construction. The comparables have varying degrees of similarity to the subject in age, dwelling size, and other features. The comparables have improvement assessments ranging from \$87,093 to \$137,692 or from \$17.27 to \$20.09 per square foot of living area.

Based on this evidence the appellant requested the subject's total assessment be reduced to \$160,860 with an improvement assessment of \$144,060 or \$21.19 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,427. The subject property has an improvement assessment of \$148,627 or \$21.86 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparables with the same neighborhood code as the subject to demonstrate the subject was being equitably assessed. The comparables are class 2-09, two-story dwellings of masonry or frame and masonry exterior construction. The comparables have varying degrees of similarity to the subject in age, dwelling size, and other features. The comparables have improvement assessments ranging from \$118,474 to \$127,522 or from \$21.95 to \$23.40 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed. The evidence provided by the board of review further disclosed that 2016 was the first year of the general assessment cycle for the subject property and that no township equalization factor was applied in 2018

Conclusion of Law

The appellant contends, in part, 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 2017 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. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal and does not need to further address the appellant's assessment inequity argument. (35 ILCS 200/16-185)

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 finds that the assessment as established by the Board for the 2017 tax year should be carried forward to the 2018 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code. The record disclosed the Property Tax Appeal Board issued decisions reducing the subject's assessment for the 2016 and 2017 tax years. The record further indicates that the subject property is an owner-occupied dwelling and that 2017 and 2018 are within the same general assessment period for Northfield Township. 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. 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

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

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