



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

APPELLANT: Edin Kulic
DOCKET NO.: 18-51401.001-R-1
PARCEL NO.: 10-22-400-042-0000

The parties of record before the Property Tax Appeal Board are Edin Kulic, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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: \$5,581
IMPR.: \$71,585
TOTAL: \$77,166

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative 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 2-story dwelling of masonry exterior construction with 4,446 square feet of living area. The dwelling is approximately 9 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has a 6,765 square foot site and is located in Skokie, Niles Township, Cook County. The subject is classified as a class 2-08 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 Board takes judicial notice that the subject was the subject matter of an appeal before the Board the

prior year as Docket No. 17-47087.001-R-1, in which the Board lowered the subject's assessment to \$55,000 based on the agreement of the parties.

As part of the appeal, the appellant disclosed in the Residential Appeal petition that the subject property is not an owner-occupied residence:

1b Is this an owner-occupied residence? Yes No

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$49,149.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,166. The subject property has an improvement assessment of \$71,585 or \$16.10 per square foot of living area. Also, as part of the "Board of Review Notes on Appeal," the board of review reported that 2016 was the first year of the general assessment cycle for the subject property and that no equalization factor was applied for tax year 2018 to non-farm properties in Niles Township.

In response to the appeal based upon a contention of law, the board of review asserted the appellant purchased the subject property after the general assessment cycle and is not entitled to a rollover. The board of review presented a history of recorded documents for the subject, which describes the appellant as a grantee under a Special Warranty Deed recorded in April 2014 and describes the appellant as a grantor under a Warranty Deed recorded in August 2019.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables located within the same assessment neighborhood code as the subject and are classified as a class 2-08 properties under the Cook County Real Property Assessment Classification Ordinance. The comparables have varying degrees of similarity to the subject and have improvement assessments ranging from \$58,708 to \$69,299 or from \$14.41 to \$17.87 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant presented a copy of the Board's decision for the 2017 tax year and reiterated the request for a rollover.

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). After considering the entire record and arguments, the Board finds the appellant did not meet this burden of proof for a contention of law and no reduction in the subject's assessment is warranted based upon section 16-185.

The Board finds Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is applicable and provides in pertinent 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 Board finds that the subject was the subject matter of an appeal before the Property Tax Appeal Board for the 2017 tax year under Docket No. 17-47087.001-R-1, in which a decision was issued based upon the agreement of the parties reducing the subject's assessment to \$55,000. The Board also finds that the 2017 and 2018 tax years are within the same general assessment period and no equalization factor was applied in Niles Township in 2018. Furthermore, the decision of the Board for the 2017 tax year has not been reversed or modified upon review. The board of review stated the subject property was transferred in August 2019, which occurred after the general assessment cycle at issue in this appeal.

However, the Board finds one of the key elements for the "rollover" provision to be applied is that the subject property must be owner-occupied for the tax year at issue. The appellant disclosed in the appeal petition that the subject was not owner-occupied. Therefore, based on this record, the Board finds no reduction pursuant to Section 16-185 is warranted.

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: February 20, 2024



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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