



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

APPELLANT: Larry Goldman
DOCKET NO.: 19-23372.001-R-1
PARCEL NO.: 10-13-417-032-0000

The parties of record before the Property Tax Appeal Board are Larry Goldman, the appellant(s), by attorney John P. Brady, of Tully & Associates, 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: \$1,892
IMPR.: \$61,243
TOTAL: \$63,135

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 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 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 1,305 square foot parcel of land improved with a 10-year-old, two-story, frame and masonry, attached, single-family dwelling containing 2,708 square feet of building area. The property is located in Evanston, Evanston Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts assessment inequity as a basis of the appeal. In support of this argument, the appellant submitted information on three suggested equity comparables. These comparables are described as two-story, masonry, attached, single-family dwellings. They are 29 years old, contain 2,778 square feet of building area, and have improvement assessment of \$21.26 per square foot of building area. Based on this evidence, appellant sought a reduction in assessed value to \$59,302.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$63,135 with an improvement assessment of \$61,243 or \$22.62 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. These comparables are described as two-story, frame, attached, single-family dwellings. They range: in age from four to 16 years; in size from 2,705 to 2,946 square feet of building area; and in improvement assessment from \$22.85 to \$26.95 per square foot of building area.

This matter was originally set for hearing on July 14, 2023. Prior to that hearing, the appellant requested a postponement which was granted. On May 21, 2024, the Board issued a decision in case number 20-25837.001-R-1, in which it reduced the subject's assessed valuation for the 2020 tax year to \$54,500. The 2020 appeal is the subsequent year appeal for the subject in this case. That decision was issued pursuant to a stipulation in which the parties agreed that this reduction.

This matter then went to hearing on September 9, 2024. At the hearing, the appellant's attorney submitted the Board's decision in the 2020 case involving the subject property and an exemption printout. He argued that the 2020 reduced assessment should automatically be carried back to the 2019 tax year under section 16-185 of the Property Tax Code. He argued that this property is an owner-occupied residence that has not sold and qualifies for application of this section of the Code. The appellant's attorney argued that the 2019 tax year is still remaining in the triennial. He asserted that the intent of this section of the code was to have uniformity in the reassessment period. He then argued that the exemption history document shows that the subject received a homeowner's exemption for 2019.

The board of review's representative argued that the appellant's own evidence does not support a reduction to the 2020 assessed value as determined by the Board and that the appellant's requested assessment is above this 2020 decision. She argued that the Code refers to the remaining years of the triennial after the year a reduction was granted. She argued that the appellant did not have a homeowner's exemption for the 2019 tax year which the document submitted by the appellant clearly shows.

Conclusion of Law

At the hearing, the appellant then made a contention of law argument that the 2020 decision should be applied to the 2019 appeal under section 16-185 of the Property Tax Code, which states in relevant 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** (Emphasis Added) 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 Appellant argues that section 16-185 should not be construed as preventing an assessment reduction for the 2019 tax year. But the Board must apply the plain, unambiguous language of section 16-185 as written, and it cannot read in exceptions, conditions, or limitations that are not present in the statutory language. Rosewood Care Center, Inc. v. Caterpillar, Inc., 226 Ill. 2d 559, 567 (2007). The Board finds there is no ambiguity in section 16-185. The plain language of the provision requires a reduced assessment resulting from a Board decision “to remain in effect for the remainder of the general assessment period.” The Board finds this plain language of section 16-185 of the Code allows for taxpayers to appeal directly to the Board for the subsequent year(s) of the general assessment period only if the Board reduced an assessment of an owner-occupied residence in the prior tax year(s) within the same general assessment and the board of review is closed or no longer accepting appeal for those years. This means, in short, section 16-185 of the Codes does not apply retroactively as requested by the appellant and, as a result, the Board finds appellant is not entitled to a reduction for the 2019 tax year based on the Board's 2020 decision.

The appellant also contends assessment inequity. 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 v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). 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 best evidence of assessment equity to be all the comparables with the most similar comparables the board of review's comparables #3 and #4. These comparables had improvement assessments that ranged from \$21.26 to \$26.95 per square foot of living area. The subject's improvement assessment of \$22.62 per square foot of living area is within that range and below the two best comparables. Therefore, the Board finds that appellant failed to prove by clear and convincing evidence that the subject was inequitably assessed, and a reduction is not 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: _____

November 19, 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

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