



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

APPELLANT: Joel Hammerman & Kathryn Malizia
DOCKET NO.: 19-24215.001-R-1
PARCEL NO.: 11-19-216-026-0000

The parties of record before the Property Tax Appeal Board are Joel Hammerman & Kathryn Malizia, the appellants, by attorney Kevin P. Burke, of Smith Hemmesch Burke & Kaczynski 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: \$14,025
IMPR.: \$23,637
TOTAL: \$37,662

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed this appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160), challenging the assessment for the 2019 tax year after receiving a decision from the Cook County Board of Review. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Order of the Property Tax Appeal Board Upon Remand

The factual background of this case is set forth in the Property Tax Appeal Board's original final administrative decision in this matter dated October 17, 2023. On November 21, 2023, the appellants timely filed a complaint for administrative review of the Board's final administrative decision with the Circuit Court of Cook County. On January 10, 2025, the Circuit Court entered an order in case number 2023 COPT 000003, reversing the Board's final administrative decision and remanding the matter to the Board with instructions to reduce the subject property's land assessment to \$14,025, its improvement assessment to \$23,637, and its total assessment to \$37,662. That order has not been appealed by any of the parties. Accordingly, in this final administrative decision upon remand, the Property Tax Appeal Board grants the reduction ordered by the Circuit Court of Cook County in its January 10, 2025, order.

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 18, 2025



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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APPELLANT

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