



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

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 **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:** \$ 17,667  
**IMPR.:** \$114,547  
**TOTAL:** \$132,214

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the 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.

**Findings of Fact**

The subject property consists of a three-story, masonry dwelling with 7,684 square feet of living area. The dwelling is 117 years old and is situated on an 11,778 square foot parcel of land. It is located in Evanston Township, Cook County and is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The appellants stated the subject property has been owner-occupied since July 2018 and was owner-occupied for the entire 2019 tax year.

As background, for tax year 2016 and prior, the subject property was identified by PINs 11-19-216-011 (improved property) and 11-19-216-010 (side yard). Developers purchased both PINs for \$1,100,000 in 2015 via Special Warranty Deed in accordance with a foreclosure judgment (see Appellants' Exhibit 7). At that time, PIN -011 (improved property) contained 9,350 square feet of land. The developers sold PIN -010 (side yard) in 2016 for \$750,000. New PINs were issued in

2017 with the subject property being identified by PIN -026 that is currently the subject of this complaint. After the PIN division, the subject's land square footage was increased to 11,778 square feet of area.

The hearing for the subject property took place remotely via the WebEx platform using video conferencing technology in accordance with Section 1019.67 of the Property Tax Appeal Board's rules.

At the commencement of this hearing, the Administrative Law Judge ("ALJ") discussed several preliminary matters with the parties. Prior to the hearing, the appellants had submitted a Motion in Limine ("Motion") requesting that the Cook County Board of Review be barred from presenting or orally arguing any evidence that was contrary to the Appellants' stated legal arguments. That Motion was denied by the ALJ as the appellants stated several grounds for relief in their written pleadings. These grounds included: appraisal; recent sale; comparable sales; and contention of law. The appellants did not submit an appraisal and were not contesting the 2019 assessment based on either the appellants' recent purchase or a comparable sales analysis. Regardless, the board of review responded to these arguments in accordance with the prescribed Property Tax Appeal Board rules. The ALJ indicated any evidentiary submissions during the hearing would be addressed on a case-by-case basis.

Additionally, as the written submissions included evidence that both the appellants and board of review identified the "base year" for the subject as defined under the Historic Residence Assessment Freeze Law (35 ILCS 200/10-40 et seq.) as the 2016 tax year, both parties agreed to stipulate to this fact.

Lastly, the appellants hired a court reporter although it was not required by the Property Tax Appeal Board. The ALJ indicated that the recording generated by the WebEx platform was the official record for this case.

The appellants, via counsel, make a contention of law as the basis of the appeal. In support of this argument, the appellants submitted a legal brief arguing that the assessed value is not accurate under the Historic Residence Assessment Freeze Law (35 ILCS 200/10-40 et seq.) ("Freeze Law"). The brief states that the Freeze Law mandates that the assessed value of a rehabilitated historic residence be "frozen" at its pre-rehabilitation fair cash value for a period of eight years, followed by a four-year step-up. During the eight-year period, the property's assessment shall not exceed the base year valuation.

"Base year valuation" means the fair cash value of the historic building for the year in which the rehabilitation period begins but prior to the commencement of the rehabilitation and does not include any reduction in value during the rehabilitation work.

35 ILCS 200/10-40(i).

"Fair cash value" means the fair cash value of the historic building, determined on the basis of the assessment officer's property record card, representing the value of the property prior to the

commencement of rehabilitation without consideration of any reduction reflecting value during the rehabilitation work.

35 ILCS 200/10-40(h).

The appellants asserted that the base year valuation for the property is therefore determined by the fair cash value of the residence in 2016, which the appellants argued should be \$376,620.

The appellants called their first witness, Judith Kemp, to testify as to the historical condition of the property. Ms. Kemp stated she has lived next door to the subject property for 37 years. She testified that: the prior owner left the country in 2008; the property was abandoned except for an acquaintance who tried to stay at the property but was unable due to the disrepair and lack of utility service; prior to 2016 the house had broken windows, a hole in the roof, and was occupied by wildlife animals; and a bank eventually took ownership of the home. Photographs of the home's dilapidated state were attached as Exhibit 2 in the appellants' written submission while an affidavit testifying as to the property's neglected condition and signed by Ms. Kemp was attached as Exhibit 3. Paragraph 5 of the affidavit states "From all appearances, 1030 Forest Avenue was uninhabitable prior to its renovation which began in or about 2016."

On cross-examination, neither the board of review's representative nor the ALJ had questions for the witness, and the witness was excused.

The appellants called their second witness, Daniel Conaghan, a certified general real estate appraiser with The PJC Group. The appellants offered Mr. Conaghan as an expert in appraisal methodology however, no written appraisal was submitted into evidence. Mr. Conaghan submitted a two-page analysis letter (Appellant's Exhibit 18 in their written submission) that included photographs of the subject property and a schematic drawing of the subject.

Mr. Conaghan testified that prior to and through 2016 the subject property was identified by PINs 11-19-216-010 (improved property) and -011 (side yard). These PINs were purchased by a developer, JPK Property Investments, LLC, on June 18, 2015 for \$1,100,000, with PIN -011 (side yard) subsequently selling for \$750,000. Subtracting the sale of the side yard from the total sale, Mr. Conaghan concluded that the value of the subject property in 2016 was \$350,000.

As further support, Mr. Conaghan calculated that the renovated subject property sold for \$1,737,000 in 2018. Subtracting the developer's renovation costs of \$1,400,000 yielded a value prior to renovations of \$337,000.

He additionally stated that he could not find any properties that he considered to be comparable to the subject property but considered the value of \$350,000 to be a reasonable market value for the subject as of January 1, 2016.

On cross-examination, neither the board of review's representative nor the ALJ had questions for the witness, and the witness was excused but chose to remain present for the remainder of the hearing.

The appellants' third witness, Joel Hammerman, was called and identified as the current owner/appellant of the subject property. He testified that he and his wife researched the subject property extensively prior to their closing on July 13, 2018. Mr. Hammerman stated that the developers of the subject essentially marketed the subject property as "new construction in an old shell." A listing from the Multiple Listing Service dated April 7, 2018 was accepted as Appellant's Hearing Exhibit 1 and tendered to all parties. The listing included the statement "7- year assessment freeze will transfer to buyer!". The listing indicated that the subject's real estate taxes were approximately \$32,000/year. Mr. Hammerman expounded on the significant renovations made prior to their purchase of the subject for \$1,737,500. He declared this was an arm's-length transaction as extension negotiations took place between the parties. The subject was originally listed for sale at a price of \$2,950,000, and eventually reduced to an asking price of \$1,895,000. The property was listed on the MLS in October of 2016 for approximately a year and a half.

Mr. Hammerman testified that he reviewed the subject's property record card that is identified as Exhibit 9 in the appellants' written submission. Furthermore, he and his wife researched the Historic Freeze and they completed Part III of the Freeze application (Exhibit 17 of the appellants' written submission) in order to obtain the subject's Certificate of Rehabilitation (Exhibit 1 in the appellants' written submission). Part III identifies the project start date as January 1, 2016 and project completion date as December 31, 2017. The Certificate of Rehabilitation was granted in 2018 which identifies tax year 2018 as year one of the freeze for purposes of the statute.

The board of review waived cross-examination of the witness. The ALJ questioned Mr. Hammerman on Part III of the Freeze Application. Mr. Hammerman testified that he used the project start and completion dates that were submitted by the developer on Parts I and II of the application in order to complete Part III. Parts I and II were not included in the appellants' written submission.

The board of review rested on their written evidence. The appellant's attorney waived cross-examination.

During closing arguments, the appellant's attorney requested that the ALJ take judicial notice of a report issued by the Office of the Independent Inspector General dated October 14, 2022. The report contains 124 pages, with pages four through eight containing recommendations for the assessor's office to accurately administer Historic Freeze cases. The board of review objected to the admission of this report and the ALJ reserved ruling in order to review the report. After review, the board's objection is sustained as the preparer was not present to be cross-examined and the report data is disputable.

The appellant submitted 23 written exhibits that are identified as follows:

**Exhibit 1:** Certificate of Rehabilitation for the subject property approved in 2018.

**Exhibit 2:** Black and white photographs of the subject property showing its neglected condition.

**Exhibit 3:** Affidavit of Judith Kemp, the appellant's first hearing witness.

**Exhibit 4:** Code violation list for the subject.

**Exhibit 5:** Notice of Lien recorded by the City of Evanston for \$188.00 for securing and boarding-up subject structure on May 24, 2010.

**Exhibit 6:** Cook County Circuit Court Judgement of Foreclosure and Sale and Order Approving Sale and copy of sales contract between estate and JPK Property Investments, LLC.

**Exhibit 7:** Cook County Circuit Court Order approving said sale and copy of closing statement.

**Exhibit 8:** Cook County Assessor result letter and appeal evidence for 2016 tax appeal for PIN -010 (side yard) and -001 (improved structure) granting one-year only assessment relief as a result of “total vacancy of your property” filed by the appellant’s attorney while representing the developer.

**Exhibit 9:** A certified copy of the Cook County Assessor’s assessment records for PIN -011 (improved parcel prior to tax division). Page one lists assessment valuations for 2012 through 2016. The 2012 through 2015 assessed values do not reflect an occupancy factor. Page two lists the land square footage as 9,350 square feet, the land assessed valuation at \$14,025, the market value as \$1,181,800, the occupancy factor as 20%, the improvement assessed valuation as \$23,637, and the partial market value as \$236,378. The property record card on page six of the exhibit lists the land square footage as 9,350 square feet at \$15.00/per foot for a land market value of \$140,250, a full improvement valuation at \$1,181,890 and a 20% occupancy factor yielding a partial improvement market value of \$236,378.

**Exhibit 10:** A Cook County Recorder of Deeds “deed trail” listing the transfer of PIN -025 (f/k/a PIN -010 – side yard) via Special Warranty Deed in January 2016 for \$750,000, a copy of a recorded Special Warranty Deed reflecting the transfer, and an MLS listing for the sale.

**Exhibit 11:** A Trust Agreement and Deed transferring the subject property to the appellants.

**Exhibit 12:** Cook County Assessor Result letter indicating the subject’s assessed value was reduced to \$132,214, consistent with the 2018 tax year’s assessment.

**Exhibit 13:** Cook County Board of Review Memorandum and Order for the 2019 tax year indicating subject’s 2016 market value was \$1,322,050 as listed on the assessor’s printout PIN -011). It also lists a partial market value of \$376,628 (page 5 of the exhibit). This was calculated using a 9,350 square foot lot.

(In 2017 the new PIN was issued and the land square footage increased to 11,778 square feet).

Page 6 of the exhibit indicates the market value for the subject PIN -026 as \$1,322,140 for the 2017 tax year, \$1,322,140 for the 2018 tax year which was the first year of the historic freeze and \$1,322,140 for the 2019 tax year (the subject of this appeal).

**Exhibit 14:** Declaration from Darius Bryjka indicating he was the Project Reviewer for this application. He relied on the 2016 first installment tax bill, the 2016 information from the Cook County Assessor’s website and the Cook County Property Tax Portal website. Based on those

sources, he determined the 2016 fair cash value of the subject to be \$376,620. The declarant did not testify at the hearing.

**Exhibit 15:** A certified copy of the Cook County Assessor's 2019 assessment records for PIN - 026 (improved parcel subsequent to tax division). It lists the subject's land square footage as 11,778 square feet and the assessment valuations for the 2017, 2018 and 2019 tax years as \$132,214. It also indicates the current market value is \$1,322,140 with an indication that the subject began receiving its Historic Freeze treatment in 2018.

The data also indicates that the assessor's original market value was decreased to \$1,322,140 to reflect the freeze.

**Exhibit 16:** A Cook County Assessor FAQ page stating in part "You may be eligible for a partial assessment if your home was uninhabitable for any part of the previous year. Uninhabitable property is a residence that due to physical condition cannot be occupied. This includes new buildings still under construction or existing buildings that are being rehabilitated."

**Exhibit 17:** The appellants' Certificate of Rehabilitation Application, or Part III, which requests approval of completed work. It lists the project starting date as January 1, 2016 and the project completion date as December 31, 2017.

**Exhibit 18:** The PJC Group Analysis Letter that was the basis for certified general real estate appraiser David Conaghan's, testimony.

**Exhibit 19:** Proof of Payment of real estate taxes for 2012, 2013 and 2014. All three of these tax years reflect a homeowner's exemption.

**Exhibit 20:** A certified copy of the Cook County Assessor's 2017 and 2018 assessment printouts for PIN -026 (improved parcel subsequent to tax division). It lists the subject's land square footage as 11,778 square feet and the assessment valuations for the 2017 and 2018 tax years as \$132,214.

**Exhibit 21:** Previous decisions issued by the Property Tax Appeal Board identified by dockets 15-23390.001-R-1 and 15-22603.001-R-1 based on the Historic Freeze statute for properties other than the subject property.

**Exhibit 22:** *Walton Associates, LLC v. Pappas*, 1997 Objection No. 654 (Cir. Ct. Cook Cty. Nov. 10, 1999). Condominium owners sued to enforce the Freeze Law. The Court held that "[a]lthough the Assessor is free to put whatever numbers he desires on his record card, *as a matter of law*, the fair market value ["fair cash value"] of any given property must be that number to which the level of assessment percentage is applied to reach the assessed value," which the Court held was the figure found in column 8 of the record card: "Market Value or Reproductive Cost." *Id.* at 4-5 (emphasis in original).

Following *Walton*, the Freeze Law was amended as follows: "Base Year Valuation" means the fair cash value of the historic building for the year in which the rehabilitation begins but prior to the commencement of the rehabilitation and does not include any reduction in value during the rehabilitation work. (35 ILCS 200/10-40(i)).

**Exhibit 23:** Cook County Recorder of Deeds “deed trails” and Special Warranty Deeds for the properties referenced in Exhibit 21.

Based on witness testimony and written submissions, the appellant’s attorney requested that the 2019 assessed value be reduced to \$37,662.

**Conclusion of Law**

The appellants make a contention of law as the basis for the appeal. “Unless otherwise provided by law or stated in the agency’s rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15. The Board finds the appellants did not meet this burden of proof, and a reduction in the subject’s assessment is not warranted.

The appellants’ contention of law involves an issue of statutory construction.

When presented with an issue of statutory construction, [the Board’s] primary objective is to ascertain and give effect to the intent of the legislature. Murphy-Hylton v. Lieberman Management Services, Inc., 2016 IL 120394, ¶ 25. All other rules of statutory construction are subordinate to this cardinal principle. Chicago Teachers Union, Local No. 1 v. Board of Education of the City of Chicago, 2012 IL 112566, ¶ 15. The most reliable indicator of legislative intent is the language of the statute, which must be given its plain and ordinary meaning. **The statute is viewed as a whole**, construing words and phrases in context to other relevant statutory provisions and not in isolation. Murphy-Hylton, 2016 IL 120394, ¶ 25; J&J Ventures Gaming, LLC v. Wild, Inc., 2016 IL 119870, ¶ 25.

Oswald v. Hamer, 2018 IL 122203, ¶ 10 (emphasis added).

The appellants contend that the subject property should receive an assessment reduction based upon the Historic Residence Assessment Freeze Law (35 ILCS 200/10-40 et seq). The law, in summary, states that the historic building is eligible for an assessment freeze that eliminates any value added by rehabilitation. The assessment is frozen at a "base year valuation" for the year in which the rehabilitation period begins. The "base year valuation" means the "fair cash value of the historic building for the year in which the rehabilitation period begins but **prior to the commencement of the rehabilitation and does not include any reduction in value during the rehabilitation work** (emphasis added). 35 ILCS 200/10-40(i).

The appellant provided evidence for the following undisputed facts:

1. The subject as improved became vacant during 2008.
2. The historical assessed values and real estate taxes are as follows:

<b>Tax Year</b>	<b>Assessed Value</b>	<b>Real Estate Taxes</b>
2012	\$166,320	\$38,288.69
2013	\$122,165	\$31,016.42
2014	\$122,165	\$31,762.46

2015	\$122,165	Approx. \$36,085 from closing stmt
2016	\$37,662 based on one-year only reduction filed by the developers	No data submitted – estimated at \$9,000/year
Change	In	PIN
2017	\$132,214	\$35,277.40
2018	\$132,214	\$36,223.21
2019	\$132,214	\$30,977.82

3. A homeowner’s exemption was applied to each tax bill, regardless of whether the subject was owned by the 2008 owner, the estate, the bank, or the developer. It does not appear that the appellant has obtained their rightful homeowner’s exemption since the time of their purchase.
4. When the new PIN was issued in 2017, the subject’s land square footage increased from 9,350 square feet to 11,778 square feet.
5. 2018 is the first year of the eight-year freeze period. The assessed value was \$132,214, as no appeal filed by the developer or appellant.
6. The developer’s 2016 appeal to the assessor indicates the assessment reduction was due to “total vacancy of your property” and was clearly marked “THIS RESULT IS FOR ONE YEAR ONLY”. (see appellant’s Exhibit 8). This reduction was dated April 22, 2016 and therefore issued after the rehabilitation work began.
7. The appellant submitted a six-page property record card as Exhibit 9. Page two of that exhibit identifies the *improvement’s* market value as \$1,181,800 and the *improvement’s partial* market value as \$236,378.
8. The Certificate of Rehabilitation states that the renovation period ran from January 1, 2016 through December 31, 2017.

The appellants submitted two prior Property Tax Appeal Board decisions with evidence in their Exhibits 21 and 23. The Board gives these decisions no weight.

All proceedings before the Property Tax Appeal Board shall be considered de novo meaning the Board will consider only the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review or to any submissions not timely filed or not specifically made a part of the record. The Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county. Each appeal shall be limited to the grounds listed in the petition filed with the Board. (Section 16-180 of the Code)

35 ILCS 200/16-185.

Accordingly, each decision rendered by the Property Tax Appeal Board is fact specific and based upon the particular record of each case. (See *Board of Education of Ridgeland School District No. 122 v. Property Tax Appeal Board*, 2012 IL App (1<sup>st</sup>) 110461, ¶ 33.)



The Board also gives no weight to the declaration from Darius Bryjka indicating he was the project reviewer for the freeze application. Mr. Bryjka was not present at the hearing to offer testimony or to be cross-examined. Additionally, his declaration states he relied on the 2016 first installment tax bill, the 2016 information from the Cook County Assessor's website and the Cook County Property Tax Portal website. The 2016 first installment tax bill is only an estimated bill reflecting no assessment data whatsoever and provides little to no value in determining Historic Freeze eligibility. Additionally, relying on data contained on a website without reviewing the property record card in its totality is unreliable.

Finally, the Board gives David Conaghan's testimony and two-page analysis letter (Appellant's Exhibit 18 in their written submission) no weight as he used circular reasoning to determine the subject's market value. JPK Property Investments purchased the improved parcel as well as the side yard for \$1,100,000 as a result of a foreclosure sale. PIN -011 (side yard) subsequently sold for \$750,000 which led Mr. Conaghan to conclude that the value of the subject property in 2016 was \$350,000.

Real property in Illinois must be assessed at its fair cash value, which can only be estimated absent any compulsion on either party.

Illinois law requires that all real property be valued at its fair cash value, estimated at the price it would bring at a fair voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is likewise ready, willing, and able to buy, but is not forced to do so.

Bd. of Educ. of Meridian Cmty. Unit Sch. Dist. No. 223 v. Ill. Prop. Tax Appeal Bd., 2012 IL App (2d) 100068, ¶ 36 (citing Chrysler Corp. v. Ill. Prop. Tax Appeal Bd., 69 Ill.App.3d 207, 211 (2d Dist. 1979)).

In considering the compulsory sale of the subject, the Board may look to the market value evidence submitted by the parties to determine whether the purchase price was at the subject's fair market value. 86 Ill.Admin.Code §1910.65(c). Such evidence may consist of the sales of comparables properties. 86 Ill.Admin.Code §1910.65(c)(4); see, Calumet Transfer, LLC v. Ill. Prop. Tax Appeal Bd., 401 Ill.App.3d 652, 655-56 (1st Dist. 2010) (“[The Board] allowed the [intervenor] to challenge the arm's-length nature of the transaction by offering evidence of comparable property sales. This was permissible under paragraph (4) of section 1910.65(c).”)

The parties' evidence did not dispute that the developer's purchase in 2015 was a compulsory sale in the form of a foreclosure sale, however, Mr. Conaghan testified that he was unable to find any comparable sales to support his suggested market value of \$350,000 for the subject property prior to the developer's renovations. As such this Board cannot conclude that the market value for the subject parcel can be determined through subtraction based on a foreclosure sale without any additional market data submitted into the record.

Further, Mr. Conaghan supported his analysis by stating the renovated subject property was sold to the appellants for \$1,737,000 in 2018. He subtracted the developer's renovation costs of

\$1,400,000 to yield a value for the subject property prior to renovations of \$337,000. This second analysis is also circular in reasoning and unsupported by market data.

The appellants also rely on *Walton Associates, LLC v. Pappas*, 1997 Objection No. 654 (Cir. Ct. Cook Cty. Nov. 10, 1999) for the proposition that a partial market value establishes the market value for the base year valuation. Post *Walton*, the legislature amended the definition of "base year valuation" to mean the "fair cash value of the historic building for the year in which the rehabilitation period begins but **prior to the commencement of the rehabilitation and does not include any reduction in value during the rehabilitation work** (emphasis added)." 35 ILCS 200/10-40(i).

In the instant case, the fair cash value prior to the commencement of the work was \$1,322,140. A vacancy reduction was obtained by the developer in April of 2016, which is clearly a reduction in value during the rehabilitation work as listed on the Certificate of Rehabilitation. Vacancy relief is intended to be temporary partial relief as is clearly marked on the assessor's decision as well as the property record card submitted by the appellants. The developer's 2016 appeal was filed because of their rehabilitation work as no other real estate tax abatement appeals were filed prior to or post the 2016 tax year despite the history of the subject property. Additionally, there was no tax appeal in 2018, the first year the Historic Freeze was applicable. The 2019 assessed value (year two of the Historic Freeze) is reflective of the market value of year one of the Historic Freeze.

Accordingly, as the Board finds that the reduction in the 2016 market value occurred during the rehabilitation work, the Board further finds that the appellants have not proven by a preponderance of the evidence that the subject property is overvalued. Based upon the evidence presented by the appellants, the testimony and the foregoing statutory provisions, the Property Tax Appeal Board finds that the subject property's assessment is correct.

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:

October 17, 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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