



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

APPELLANT: Michael Lyons
DOCKET NO.: 19-25726.001-R-1
PARCEL NO.: 18-06-108-009-0000

The parties of record before the Property Tax Appeal Board are Michael Lyons, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$7,500
IMPR.: \$55,695
TOTAL: \$63,195

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 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 2-story dwelling of frame exterior construction with 2,370 square feet of living area. The dwelling is approximately 16 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a two-car garage. The property has a 7,500 square foot site and is located in Hinsdale, Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked assessment inequity as the basis of the appeal. The appellant's counsel also requested the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2018 tax year be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed the subject property was the subject matter of an appeal before the Property

Tax Appeal Board in the 2018 tax year under Docket Number 18-25098. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$63,195 based on the weight of the evidence. The appellant indicated in the Residential Appeal petition that the property is owner-occupied.

In support of the inequity argument, the appellant submitted information on four equity comparables with the same neighborhood code as the subject property. The comparables are improved with class 2-78 dwellings of frame or frame and masonry exterior construction with varying degrees of similarity to the subject in location, age, dwelling size, and other features. The comparables have improvement assessments ranging from \$59,490 to \$77,250 or from \$22.67 to \$25.57 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$55,695 or \$23.50 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 \$71,727. The subject property has an improvement assessment of \$64,227 or \$27.10 per square foot of living area. The board of review further stated that 2017 was the first year of the general assessment cycle and no township equalization factor was applied in 2019 by county assessment officials. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables with the same neighborhood code as the subject. The comparables are improved with 2-story class 2-78 dwellings of frame exterior construction with varying degrees of similarity to the subject in location, age, dwelling size, and other features. The comparables have improvement assessments ranging from \$73,918 to \$81,907 or from \$27.53 to \$30.99 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant, in part, asserted that the assessment of the subject property as established by the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). In that appeal, the Property Tax Appeal Board issued a decision under Docket Number 18-25098 lowering the total assessment of the subject property to \$63,195 based on the weight of the evidence in the record. The Board further finds Section 16-185 of the Property Tax Code is controlling in this appeal. (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 the Board issued a decision reducing the subject's assessment for the 2018 tax year. The record further indicates that the subject property is an owner-occupied dwelling, that 2018 and 2019 are within the same general assessment period, and that no township equalization factor was applied in 2019 by county assessment officials. 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.

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: June 27, 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

AGENCY

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