



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

APPELLANT: Judith Rousset  
DOCKET NO.: 19-27006.001-R-1  
PARCEL NO.: 14-29-300-107-1006

The parties of record before the Property Tax Appeal Board are Judith Rousset, the appellant(s), by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. 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:** \$6,391  
**IMPR.:** \$26,609  
**TOTAL:** \$33,000

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 is a residential condominium unit with a 29.660% ownership interest in the common elements. It is situated in a six-unit, twelve-year-old, multi-story building of masonry construction. Features of the unit include two bedrooms, one bathroom, and central air conditioning. The property has a 2,993 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal utilizing the sales comparison approach and the income approach. The appraisal estimated the subject property had a market value of \$330,000 as of January 1, 2018, ultimately giving the greatest weight to the sales comparison approach. This appraisal was prepared and signed by Elizabeth Engle. The appellant requested that the Board

apply the 10% level of assessment as determined by the Cook County Real Property Classification Ordinance. Appellant requested a reduction in the subject's assessment to \$33,000. The appellant's residential appeal indicated that the subject property was owner-occupied.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,280. The subject's assessment reflects a market value of \$462,800, including land, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 properties of 10%. The board of review also submitted its Condominium Analysis Results for 2019, which noted the sale of a unit in the subject building for \$225,000 on August 24, 2018. According to the Condominium Analysis, that unit's ownership in the property was 14.42% while the subject unit's interest was 29.66%

This matter proceeded hearing on July 28, 2023, via the WebEx platform. Present at the hearing were Jennifer Kanik, attorney for the appellant, and John Lartz, representative for the Cook County board of review. John Lartz was sworn in as a witness. The appellant did not present any witnesses to be sworn. Based on this representation, the board of review raised an objection to the admission of the appellant's appraisal which was received in discovery. The board of review cited Illinois Rule of Evidence 901(a) and 86 Ill.Admin.Code §1910.67(l) as authority for denying the admission of the opinion testimony within the appellant's appraisal. A ruling on the admissibility of the appraisal was reserved and the hearing proceeded.

Also prior to hearing, Ms. Kanik raised a motion for "summary judgement" and asked for a "rollover decision" citing 35 ILCS 200/16-185 as her authority. Ms. Kanik argued that the subject property was the subject of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-35646.001-R-1 and asked that judicial notice be taken of that decision. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$33,000 on the evidence submitted by the parties. Ms. Kanik argued that the tax years 2018 and 2019 are within the same general assessment period and that the appellant disclosed in both the 2018 and 2019 appeals that the subject property is an owner-occupied residence. Mr. Lartz argued that a decision should not be reached by way of 35 ILCS 200/16-185 because, he argued, there is a question as to whether the subject property was actually owner-occupied. Mr. Lartz sought to admit into evidence a copy of a Notice of Lien for Erroneous Homestead Exemptions filed by the Cook County Assessor's Office for the subject property (PIN 14-29-300-107-1006). Mr. Lartz submitted a document indicated that "[the subject property] now appears in the name of JUDITH GABEAU, but the lien is absolute to all parties." The document goes on to say, "the Cook County Assessor's Office has determined that the owner of the property described above received erroneous homestead exemption(s), including at least one erroneous homestead exemption granted for the property against which this lien is filed." The lien was in the amount of \$528.22. Mr. Lartz argued that this document was evidence that the appellant was not actually occupying the residence. The document was dated October 3, 2017. Ms. Kanik objected to the admittance of this document arguing that the lien goes back to 2015 and was filed in 2017, which is irrelevant to the instant 2019 case. A ruling on the appellant's motion for "summary judgement" and the board of review's request to admit the lien into evidence were both reserved and the hearing proceeded.

After this motion, the hearing commenced. The appellant did not present any witnesses and relied upon the appraisal to meet their burden. Ms. Kanik made arguments regarding the square

footage of the subject property, which as reflected in the appraisal demonstrated that the livable square footage was significantly less than the number provided by the board of review. Mr. Lartz presented argument on the board of review's condominium analysis and arguments as to why the area the appellant argued was unlivable space should be considered livable.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). However, we need not reach a decision on the merits of this basis as the Property Tax Appeal Board finds that the assessment as established by the Board for the 2018 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

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.

35 ILCS 200/16-185. Additionally, section 10-15 of the Illinois Administrative Procedure Act states: "Standard of proof. 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 takes official notice that under 18-35646.001-R-1 it rendered a decision lowering the subject's assessment for tax year 2019 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2018 and the instant tax year of 2019 are in the same general assessment period for Lake View Township. The record contains no evidence indicating that the subject sold in an arm's-length transaction subsequent to the Board's decision for the 2018 tax year, or that the Board's decision for the 2018 tax year was reversed or modified upon review.

An issue was raised by the board of review as to whether the property was owner-occupied for the year in question, 2019. During the appellant's pre-hearing motion arguing for a rollover decision, the board of review sought to admit into evidence the document Notice of Lien for Erroneous Homestead Exemptions as evidence showing that the appellant was not living at the subject property. Ms. Kanik objected to the admission of the document arguing that it was not relevant. Leave was granted to submit the document for review pending a ruling on the admissibility. Both sides were also afforded the opportunity to provided case law or other authority supporting their positions. Neither side submitted any caselaw.

“All relevant evidence is admissible, except as otherwise provided by law.” Ill. Rule Evid. 402. “Relevant evidence means evidence having any tendency to make the existence of any fact that is of consequence to the determination of the action more probable or less probable than it would be without the evidence.” Ill. Rule Evid. 401. The Board finds that the lien submitted by the board of review has the same PIN as the subject property and “is absolute to all parties.” Additionally, the subject of lien involves homestead exemptions which is at minimum closely related to the issue of whether the appellant satisfied the owner-occupied requirement of Section 16-185. Ms. Kanik’s objection and arguments go towards weight more so than admissibility. The Board admits the Notice of Lien for Erroneous Homestead Exemptions into evidence.

However, despite its admissibility, the Board does not give much weight to this document. While the PIN on the lien is the same as that of the subject property, the name on the lien is Judith Gabeau while the appellant is Judith Rousset. It is possible that this is the same person, given that they both share the same given name; however, no evidence or testimony was provided to show that Judith Gabeau is Judith Rousset. The Board also notes that this lien was filed in 2017 for a 2015 erroneous homestead exception and the year at issue in this decision is 2019, four years later.

The appellant’s Residential Appeal for 2019 indicates that the subject property is an owner-occupied residence and was signed January 30, 2020. The appellant was not called as a witness by the appellant’s attorney, but neither was a subpoena requested by the board of review for her appearance at the hearing. While the owner’s appearance could have been more illuminating to this issue, the Board still finds that the appellant met their burden of showing the property was owner-occupied in their Residential Appeal and that the board of review’s evidence contradicting this position was insufficient. Therefore, the Board further finds that the subject is owner-occupied satisfying this provision of Section 16-185.

For these reasons, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject’s assessment should be carried forward to the 2019 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board’s decision for the 2018 tax year, plus the application of an equalization factor, if any.

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:

April 16, 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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