



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

APPELLANT: Adam Levy
DOCKET NO.: 19-28504.001-R-1
PARCEL NO.: 14-17-304-028-0000

The parties of record before the Property Tax Appeal Board are Adam Levy, the appellant, 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: \$21,750
IMPR.: \$123,433
TOTAL: \$145,183

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 improved with a two-story, single-family dwelling of frame construction with 3,144 square feet of living area. The building was four years old. Features include a full basement with a formal recreation room, central air conditioning, three fireplaces, and a 2.5-car garage. The property has a 3,750 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-78 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 five suggested equity comparables. Based on this evidence, appellant sought a reduction in assessed value to \$126,445.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject as \$145,183. The subject property has an improvement assessment of \$123,433 or \$39.26 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.

On June 27, 2023, the Board issued a decision in case number 18-33512.001-R-1, in which it reduced the subject's assessed valuation for the 2018 tax year from \$153,798 to \$145,183. That decision was issued pursuant to a stipulation in which the parties agreed that the subject's assessed value should be reduced to \$145,183.

A hearing was held on September 29, 2023, before an administrative law judge. At the hearing, the appellant's attorney argued that the suggested comparables submitted by the appellant indicated that the property was inequitably assessed. The board of review's representative brought up the Board's recent decision in the 2018 case involving the subject property and argued that this reduced assessment automatically carried over to the 2019 tax year under section 16-185 of the Property Tax Code. Because the reduced assessed value for 2018 and the 2019 assessed value were both \$145,183, this meant that the appellant was not entitled to a reduction. The appellant's attorney acknowledged the Board's recent decision in the 2018 appeal. He argued that section 16-185 should not be construed as preventing an appellant from gaining a further assessment reduction in subsequent tax years. He also stated that the Board's decision in the 2018 appeal was issued pursuant to a stipulated agreement of the parties, and there was no agreement that the reduced assessment for 2018 would carry forward to later tax years.

The ALJ gave the appellant and the board of review the opportunity to submit post-hearing briefs about the proper interpretation of section 16-185 under the circumstances of this case. Neither did so.

Conclusion of Law

The reduced assessment that appellant received for the 2018 tax year because of the Board's decision in case number 18-33512.001-R-1 must remain in effect for the 2019 tax year 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 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. On June 27, 2023, the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2018 tax year. The 2018, 2019, and 2020 assessment years are within the same general assessment period for Lake View Township. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision for the 2018 tax year. The record also contains no evidence that the Board's

decision for the 2018 tax year has been reversed or modified upon review. Finally, the appellant's petition for appeal discloses that the subject is owner-occupied. Therefore, under section 16-185, the reduced assessment for 2018 must remain in effect for 2019.

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). 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" unless one of the two enumerated exceptions applies. Neither of those exceptions applies, so the \$145,183 assessed value set forth in the Board's decision for the 2018 tax year must remain in effect for the 2019 tax year. This means that the appellant is not entitled to a reduction.

Furthermore, even if section 16-185 did not apply, the result would be the same. 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 appellant did not meet this burden of proof. The best evidence of assessment equity is the board of review's suggested comparables one, two, and three. Like the subject property, these comparables each have a two-story, single-family residence of frame construction with a full basement with a formal recreation room, central air conditioning, and a two or 2.5-car garage. The dwellings on these comparables are similar in age and living area size to the subject's dwelling.

These comparables had improvement assessments that ranged from \$40.95 to \$47.16 per square foot of living area. The subject's improvement assessment of \$39.26 per square foot of living area is below that range. Therefore, even if section 16-185 did not apply, the Board would find that appellant failed to prove by clear and convincing evidence that the subject was inequitably assessed.

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: February 20, 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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