



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

APPELLANT: Gavin Campbell  
DOCKET NO.: 19-30676.001-R-1  
PARCEL NO.: 17-06-113-005-0000

The parties of record before the Property Tax Appeal Board are Gavin Campbell, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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:** \$24,350  
**IMPR.:** \$136,593  
**TOTAL:** \$160,943

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 consists of a 124-year-old, two-story, multi-family dwelling of masonry construction with 3,472 square feet of living area. Features of the home include a full basement with a recreation room, central air conditioning and two fireplaces. The property has a 14,400 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends contention of law as the basis of the appeal. In support of this argument the appellant stated the subject is in its eleventh year of the phase-out of its historic-freeze status with a base year of 2009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,943. The subject property has an improvement assessment of \$136,593. In support of its contention of the correct assessment the board of review submitted information on three equity comparables.

### **Conclusion of Law**

The appellant stated that the subject's assessment reflects the eleventh year of the phase out of the subject's historic freeze. The Historic Residence Assessment Freeze Law states that a historic building is eligible for an assessment freeze that eliminates any value added by rehabilitation. (35 ILCS 200/10-40 et seq) The assessment is frozen at a "base year valuation" for the year in which the rehabilitation period begins. After the initial eight-year valuation period, the valuation is adjusted for the next four years until it reaches current fair cash value.

As the subject is in its eleventh year of the phase out of the historic freeze exemption, the appellant computed the subject's assessment by using the subject's 2018 assessment of \$126,043, then subtracting the subject's base year assessment of \$56,242 to arrive at an assessment of \$69,801. This amount was divided by 75% to account for the historic freeze status, resulting in an assessment of \$52,351. This amount was added to the subject's base year assessment of \$56,242 to arrive at a full assessment of \$108,593. The subject's land assessment of \$24,350 was subtracted from this amount, resulting in an improvement assessment of \$84,243, or \$24.26 per square foot of living area.

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 contend that the 75% adjustment factor based upon the Historic Residence Assessment Freeze Law (35 ILCS 200/10-40 et seq) is not being applied properly. 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." 35 ILCS 200/10-40(i).

The appellant failed to provide any supporting documentation, such as a property record card regarding the subject's landmark status, the Certification of Rehabilitation, or a Cook County Assessor or board of review printout showing what year was the "base year" of the freeze. Without such supporting documentation, the Board is unable to determine the subject's Historic Freeze base year and subsequent phase out years. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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

AGENCY

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