



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

APPELLANT: Timothy Fullerton
DOCKET NO.: 19-53810.001-R-1
PARCEL NO.: 15-25-300-016-0000

The parties of record before the Property Tax Appeal Board are Timothy Fullerton, the appellant, by attorney Noah J. Schmidt, of Schmidt Salzman & Moran, 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 **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: \$5,200
IMPR.: \$33,904
TOTAL: \$39,104

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2017 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 two-story dwelling of frame and masonry exterior construction with 2,608 square feet of living area. The dwelling is approximately 84 years old. Features of the home include an unfinished full basement and a two-car garage. The property has a 6,500 square foot site and is located in Riverside, Riverside Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The bases for the appeal are contention of law and assessment inequity with respect to the improvement. The appellant requested the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2017 tax year under Docket Number 17-20221.001-R-1 be carried forward to the 2019 tax year. In that appeal the Property Tax Appeal Board issued a decision lowering the total assessment of the subject property to 39,104 based

upon the evidence in the record. The appellant disclosed that the subject property is an owner-occupied residence.

In support of the inequity argument, the appellant submitted information on five equity comparables that have the same assessment neighborhood code as the subject. The comparables have varying degrees of similarity to the subject in dwelling size, age and features. The comparables have improvement assessments that range from \$31,759 to \$38,214 or from \$12.78 to \$13.03 per square foot of living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$33,904 or \$13.00 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$41,477 with an improvement assessment of \$36,277 or \$13.91 per square foot of living area. The notes on appeal also disclosed that 2017 was the first year of the general assessment cycle.

In support of its contention of the correct assessment, the board of review submitted information on four comparables that have the same assessment neighborhood code as the subject and are located within .25 of a mile from the subject property. The comparables have varying degrees of similarity to the subject in dwelling size, age and features. The comparables have improvement assessments that range from \$34,326 to \$51,259 or from \$14.19 to \$16.54 per square foot of living area.

The board of review did not challenge the appellant's assertion that the subject property is an owner-occupied dwelling. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 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). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2017 tax year of \$39,104 should be carried forward to the 2019 tax year 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.

The Property Tax Appeal Board finds the Board issued a decision reducing the subject's assessment for the 2017 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2017 and 2019 are within the same general assessment period. 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 2017 tax year decision plus the application of equalization factors, if any.

As a final point, the Board finds the subject dwelling is being equitably assessed, particularly in light of its newly reduced improvement assessment as a result of applying Section 16-185 of the Property Tax Code for an assessment of \$33,904 or \$13.00 per square foot of living area.

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:

May 16, 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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