



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

APPELLANT: Jeffrey White
DOCKET NO.: 19-53826.001-R-1
PARCEL NO.: 19-06-216-021-0000

The parties of record before the Property Tax Appeal Board are Jeffrey White, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$3,080
IMPR.: \$13,097
TOTAL: \$16,177

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 multi-level dwelling of frame and masonry exterior construction with 1,327 square feet of living area. The dwelling is approximately 40 years old. Features of the dwelling include a finished basement, central air conditioning, one fireplace, and a two-car garage. The property has a 4,400 square foot site and is located in Stickney, Stickney Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board (PTAB) 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). The appellant submitted a copy of the prior year's PTAB final decision under Docket No. 18-27261.001-R-1 that lowered the subject's total assessment to \$16,177 based on the weight of

the evidence. The appellant reported in the residential appeal petition that the subject property is an owner-occupied residence. Based on the evidence, the appellant requested the subject's assessment be reduced to \$16,177.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,014. The board of review further disclosed that 2017 was the beginning of the general assessment cycle for Stickney Township and that no township equalization factor was applied in 2019.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject. The comparables are class 2-34, multi-level dwellings of masonry or frame and masonry exterior construction. The comparables have varying degrees of similarity to the subject in age, dwelling size, and other features. The comparables have improvement assessments ranging from \$14,752 to \$16,103 or from \$11.02 to \$11.75 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 raised a contention of law argument asserting 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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted on this basis. (35 ILCS 200/16-185)

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides 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. The Property Tax Appeal Board finds the record disclosed the subject property was the matter of an appeal before the Property Tax Appeal Board for the 2018 tax year under Docket Number 18-22786.001-R-1 in which the subject's assessment was lowered to \$32,500 based on the evidence in the record. In addition, the record indicates that the subject property is an owner-occupied residence and that the 2018 to 2019 tax years 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, the decision of the PTAB was reversed or modified upon review, or a township equalization factor was applied in 2019 by county assessment officials. 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.

The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2018 tax year under Docket Number 18-27261.001-R-1. In the appeal, the Property Tax Appeal Board issued a decision lowering the subject's total assessment to \$16,177. The record disclosed the subject property is an owner-occupied dwelling and that 2017 through 2019 tax years are within the same general assessment period for Stickney Township. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or the decision of the Property Tax Appeal Board has been reversed or modified upon review. For these reasons, the PTAB finds a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision, 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:

October 17, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Jeffrey White, by attorney:
George N. Reveliotis
Reveliotis Law, P.C.
1030 Higgins Road
Suite 101
Park Ridge, IL 60068

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602