



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

APPELLANT: Malcom Herzog
DOCKET NO.: 19-53830.001-R-1
PARCEL NO.: 23-27-415-007-0000

The parties of record before the Property Tax Appeal Board are Malcom Herzog, the appellant(s), 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: \$10,467
IMPR.: \$84,996
TOTAL: \$95,463

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 9-year-old, two-story dwelling of masonry construction with 4,722 square feet of living area. Features of the home include four full bathrooms, one half bathroom, central air conditioning, one fireplace, and a two-and-a-half-car garage. The property has a 34,892 square foot site located in Palos Park, Palos Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables. They were improved with a two-story, dwelling of either frame, masonry, or masonry and frame construction. In Section II of the appeal form, the appellant stated that the subject is owner-occupied. The appellant also submitted a copy of the Property Tax Appeal Board's decision letter reflecting a

total assessment for the subject property under docket number 17-22119.001-R-1 of \$95,463. Based on this evidence, the appellant requests a total assessment for the subject property of \$95,463.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,051. The subject property has an improvement assessment of \$85,584, or \$18.12 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on six suggested equity comparables. Each were improved with a two-story dwelling of either masonry or frame and masonry construction. The board of review also submitted its Brief contending the subject property is not owner-occupied and had a mortgage recorded against it in February 2016. The board of review's Exhibit A reveals the taxpayer for the subject property is listed under a different address.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. 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). 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 Board finds the appellant *did meet* this burden of proof and a reduction in the subject's assessment *is* warranted based on assessment inequity.

The Board finds the best evidence of assessment equity to be *appellant's comparables #2 and #3 and #5 and board of review comparables #1 and #5*. These comparables had improvement assessments that ranged from \$15.66 to \$17.75 per square foot of living area. The subject's improvement assessment of \$18.12 per square foot of living area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellant *did* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is* justified based on appellant's assessment inequity contention.

The appellant also raised a contention of law asserting that the assessment of the subject property as established by the Board for tax year 2017 should be carried forward to the instant tax year pursuant to section 16-185 of the Property Tax Code. When a contention of law is raised, the burden of proof is a preponderance of the evidence. 5 ILCS 100/10-15. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the assessment as established by the Board for tax year 2017 should not be carried forward to the instant tax year as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code provides, 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. The Board takes official notice that it issued a decision lowering the subject's assessment for tax year 2017 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2017 and the instant tax year of 2018 are in the same general assessment period for Palos Township, Cook County, Ill., Code of Ordinances §§ 74-31 and 74-32(1). The Board further finds that the appellant has not proven that the subject is owner-occupied. The board of review's Exhibit A indicates the appellant may not occupy the subject property. As for the board of review's evidence of a mortgage, the Board finds that the mortgage amount alone does not reflect current market value. The record contains no evidence indicating that the subject sold in an arm's-length transaction after the Board's 2017 decision, or that the Board's 2017 decision was reversed or modified upon review. For these reasons, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject's assessment should be carried forward, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's 2017 decision.

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

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 21, 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

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