



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

APPELLANT: James Durkin III
DOCKET NO.: 19-54074.001-R-1
PARCEL NO.: 17-09-112-100-0000

The parties of record before the Property Tax Appeal Board are James Durkin III, the appellant; 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: \$3,566
IMPR.: \$86,800
TOTAL: \$90,366

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative 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 three-story dwelling of masonry exterior construction with 2,480 square feet of living area.¹ The dwelling is approximately 19 years old. Features include a concrete slab foundation, central air conditioning, one fireplace, and a two-car garage. The property has a 1,049 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-95 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 prior year under Docket No. 18-45709.001-R-1 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 2018 PTAB final decision

¹ The Board finds the best evidence of the subject's size was a building sketch submitted by the appellant.

that lowered the assessment of the subject property to \$90,366 based on the evidence in the record. The appellant's evidence disclosed the subject property is an owner-occupied residence. The appellant also disclosed on the appeal petition the subject property had a total assessment of \$93,914. Based on the evidence, the appellant requested the subject's total assessment for the 2018 tax year 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 of review submitted its "Board of Review Notes on Appeal" in which it was disclosed the subject had a total assessment of \$85,461. The subject property has an improvement assessment of \$81,895 or \$32.03 per square foot of living area. The notes on appeal also disclosed that 2018 tax year was the first year of the general assessment period for West Chicago Township and no township equalization factor was applied for the 2019 tax year.

In support of its contention of the correct assessment, the board of review submitted information on three comparables with the same neighborhood code as the subject. The comparables have varying degrees of similarity in features when compared to the subject. The comparables have improvement assessments ranging from \$72,110 to \$72,546 or from \$31.95 to \$32.14 per square of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant contends the Cook County Board of Review ignored the PTAB's 2018 final decision denoting the subject has a dwelling size of 2,480 square feet of living area, and not the 2,557 square feet reported by the board of review. The appellant also disclosed there are discrepancies in the board of review's evidence for this 2019 tax year appeal regarding the subject's assessed valuation. The appellant contends the 2018 and 2019 final decisions certified by the board of review reported a total assessment of \$93,914 for the subject property, but the Board of Review Notes on Appeal for the 2019 tax year appeal incorrectly included a lower total assessment of \$85,461, which is the board of review's certified value for the 2020 tax. The appellant also contends that the 2018 and 2019 tax years are within the same general assessment triennial period for the subject property and the 2018 tax year final decision by the PTAB included a total assessment of \$90,366 for the subject property/

Conclusion of Law

The appellant requested that 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.

Initially, the Board finds the board of review incorrectly reported the total assessment of the subject property on its "Board of Review Notes on Appeal." The appellant submitted a copy of the subject property's 2019 Second Installment Payment Coupon disclosing the subject property had a total assessed value of \$93,914. Based on this record the Board finds the subject had a total assessment in 2019 of \$93,914.

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 18-45709.001-R-1. In that appeal, the Board issued a decision lowering the assessment of the subject property to \$90,366

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 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 record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2018 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2018 and 2019 are within the same general assessment period and that no township equalization factor was applied in 2019 by county assessment officials. 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 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 18, 2022



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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