



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

APPELLANT: John Abernethy
DOCKET NO.: 19-54110.001-R-1
PARCEL NO.: 18-08-107-060-0000

The parties of record before the Property Tax Appeal Board are John Abernethy, 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: \$ 12,018
IMPR.: \$ 93,640
TOTAL: \$105,658

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 Class 2-08 residential property as provided by the Cook County Real Property Assessment Classification Ordinance. The subject property is improved with a single-family owner-occupied residence located in Lyons Township, Cook County.

The appellant submitted a legal argument before the Property Tax Appeal Board claiming the subject's 2019 assessment was incorrect. The appellant requested the Property Tax Appeal Board carry forward its prior year's decision pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The record shows the Board issued a decision regarding the subject property for a prior tax year under Docket Number 17-27239.001-R-1. In that appeal, the Board rendered a decision lowering the subject's assessment to \$105,658. The appellant's appeal form indicates the subject property is an owner-occupied residence and counsel asserted that tax years 2017 through 2019 are within the same general assessment period. The appellant also

submitted an analysis of five comparable to demonstrate the subject property was inequitably assessed. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$111,838 was disclosed. In support of the subject's assessment, the board of review submitted an assessment analysis of four comparable properties to demonstrate the subject property was uniformly assessed. The Board of review did not address the legal argument raised by the taxpayer. The board of review's evidence further shows that the 2017 tax year was the beginning of the triennial general assessment period for Lyons Township. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends the subject's assessment was incorrect based on a contention of law. 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant argued the Property Tax Appeal Board's decision 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). The record shows the subject property was the matter of an appeal before the Property Tax Appeal Board a prior tax year under Docket Number 17-27239.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$105,658.

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** (Emphasis Added) 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 finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is controlling in this matter. Therefore, the comparables submitted by the appellant and board of review were given no weight. Based on the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds its decision for the 2017 tax year shall be carried forward to the subsequent tax years as matter of law. The Board finds the evidence in the record indicates that the subject property is an owner-occupied residence and that 2017 through 2019 tax years are within the same general assessment period for Lyons Township. There is no evidence in the record showing that the subject property 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 that the decision of the Property Tax Appeal Board

was 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 Board's prior year's decision of \$105,658.

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: June 27, 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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