



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

APPELLANT: Reza Hashemian
DOCKET NO.: 19-54276.001-R-1
PARCEL NO.: 12-24-330-009-0000

The parties of record before the Property Tax Appeal Board are Reza Hashemian, 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 **No Change** in the assessment of the property as established by the Cook County Board of Review can be made. The assessed valuation of the property remains:

LAND: \$4,687
IMPR.: \$12,600
TOTAL: \$17,287

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

For the reasons explained below, the Property Tax Appeal Board finds that it lacks jurisdiction over this appeal, and it is dismissed as untimely.

Findings of Fact

The subject property is improved with a one-story, single-family dwelling of frame construction located in Chicago, Jefferson Township, Cook County. The building is 94 years old and has 900 square feet of living area. Features of the building include a full, unfinished basement and a one-car garage. The subject is located on a 3,750 square foot site. It is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal petition was submitted on November 18, 2021, and it sought a reduction of the subject property's assessed valuation from \$24,623 to \$15,000 because of overvaluation. In support of this argument, the appellant submitted an appraisal estimating that the subject property had a market value of \$175,000 as of December 15, 2018. The appellant also submitted a copy of an October 19, 2021, Board decision in case number 18-39033.001-R-1 regarding the subject's assessment for the 2018 tax year. In that decision, the Board found that the correct assessed valuation was \$17,500, consistent with the appraisal that the appellant submitted as evidence for both the 2018 and 2019 appeals.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,287, not \$24,623 as stated in the appellant's appeal petition. The subject's assessment reflects a market value of \$172,870, land included, or \$192.00 per square foot of living area, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The board of review also submitted an information grid about the subject and four suggested comparable properties and their sale prices.

Analysis

Under section 16-160 of the Illinois Property Tax Code, in a county like Cook with more than 3,000,000 inhabitants, a taxpayer ordinarily must file an appeal from a board of review decision within 30 days after notice of the decision or within 30 days after the date the board of review transmits to the county assessor its final action on the township in which the subject property was located, whichever is later. 35 ILCS 200/16-160. In this case, the latter of the two dates was April 22, 2020, the transmission date for Jefferson Township. Appellant's appeal petition was not filed until November 18, 2021, over a year and a half after this transmittal date, so section 16-160 does not confer jurisdiction upon the Board to consider this appeal.

Alternatively, section 16-185 of the Illinois Property Tax Code (35 ILCS 200/16-185) can open an additional 30-day window for appealing a board of review decision after the 30-day deadline set forth in section 16-160 expires. The relevant language of that provision states:

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 board of appeals or after adjournment of the session of the board of review or board of appeals at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 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 decision for such subsequent year or years directly to the Property Tax Appeal Board.

35 ILCS 200/16-185.

Appellant appears to rely on this direct appeal provision of section 16-185 as a basis for the Board to assert jurisdiction. The appeal petition regarding the 2019 assessment was filed on November 18, 2021, within 30 days of the Board's October 19, 2021, decision on the 2018 assessment in case number 18-39033.001-R-1. But section 16-185 can open an additional 30-day window for direct appeal only if the Board enters a decision "lowering the assessment" of the subject parcel for a prior year in the same general assessment period. Here, the Board's decision in case number 18-39033.001-R-1 increased the assessment of the subject property for 2018.

An examination of the Board's decision in case number 18-39033.001-R-1 reveals that the appellant had challenged the subject's assessment for 2018 of \$17,287. The Board's decision concluded that the correct assessment was \$17,500, a slight increase, based upon the appraisal submitted by the appellant estimating that the subject property had a fair market value of \$175,000 as of December 15, 2018. Unfortunately, the Board incorrectly said it was reducing

the assessment when the Board was increasing it. The Board clearly intended to determine that the proper assessment was \$17,500 in the 2018 appeal, however, as its decision relied upon the appraisal submitted by the appellant stating that the market value of the property was \$175,000. The Board has authority to increase an assessment when this is warranted by the evidence. LaSalle Partners v. Illinois Property Tax Appeal Bd., 269 Ill. App. 3d 621, 629 (2d Dist. 1995). That is what the Board did in case number 18-39033.001-R-1.

The Board's decision in case number 18-39033.001-R-1 did not create an additional 30-day window for appellant to appeal the 2019 assessment because that decision did not lower the 2018 assessment. Therefore, this appeal must be dismissed because it was submitted well beyond the 30-day deadline set forth in section 16-160. The Board observes that the appellant's own evidence would seem to warrant a slight increase in the 2019 assessment to \$17,500, based on the appraisal estimating a market value of \$175,000. Thus, the appellant is spared a likely increase in the subject's assessment only by the Board's lack of jurisdiction to consider this appeal.

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: April 18, 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

Reza Hashemian
4427 Shabbona Lane
Lisle, IL 60532

COUNTY

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