



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

APPELLANT: Piare Raju
DOCKET NO.: 19-54381.001-R-1
PARCEL NO.: 13-35-104-002-0000

The parties of record before the Property Tax Appeal Board are Piare Raju, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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: \$4,567
IMPR.: \$28,800
TOTAL: \$33,367

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 2-story mixed-use building of masonry exterior construction with 4,000 square feet of building area. The building is approximately 100 years old. Features of the building include an unfinished partial basement and a 2-car garage. The property has a 3,150 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-12 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant, through counsel, marked assessment inequity as the basis of the appeal. The appellant's counsel also requested the assessment of the subject property as established by the decision of the Property Tax Appeal Board 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 appellant disclosed the subject property was the subject matter of an appeal before the Property

Tax Appeal Board in the 2018 tax year under Docket Number 18-34729. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$33,367 based on the weight of the evidence. The appellant indicated in the Residential Appeal petition that the property is not owner-occupied.

In support of the inequity argument, the appellant submitted information on four equity comparables with the same assessment neighborhood code as the subject property. The comparables are improved with class 2-12 mixed-use buildings of masonry exterior construction ranging in size from 4,020 to 4474 square feet of building area. The buildings range in age from 103 to 122 years old. Each comparable is reported to have an unfinished partial basement and a 1.5-car to a 4-car garage. The comparables have improvement assessments ranging from \$25,990 to \$30,612 or from \$6.05 to \$7.30 per square foot of building area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$33,367 with an improvement assessment of \$28,800 or \$7.20 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,775. The subject property has an improvement assessment of \$35,208 or \$8.80 per square foot of living area. The board of review further stated that 2018 was the first year of the general assessment cycle and no township equalization factor was applied in 2019 by county assessment officials.

In support of its contention of the correct assessment, the board of review did not provide any equity comparables for the Board's consideration. The board of review disclosed that the appellant's appeal was a direct appeal pursuant to Section 16-185 as a result of the PTAB decision under Docket Number 18-34729.

Conclusion of Law

The appellant, in part, raised a contention of law requesting 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. When a contention of law is raised the burden of proof is a preponderance of the evidence. See (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. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent 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. [Emphasis added.]

The Board finds the appellant's appeal form indicates the subject property is not owner-occupied which is one of the requirements for a "rollover" to occur. For this reason, the Property Tax appeal Board finds that a reduction in the subject's assessment is not warranted based on the "rollover" provision provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The taxpayer also 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The finds the only evidence of assessment inequity was the four equity comparables that were provided by the appellant. The Board finds the appellant's comparables are similar to the subject in location, age, dwelling size, and other features. The comparables have improvement assessments ranging from \$25,990 to \$30,612 or from \$6.05 to \$7.30 per square foot of building area. The subject's improvement assessment of \$35,208 or \$8.80 per square foot of living area falls above the range established by the appellant's comparables in this record and is excessive. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment based on inequity and commensurate with the appellant's request is warranted.

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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