



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

APPELLANT: Donald Nehrke
DOCKET NO.: 19-54723.001-R-1
PARCEL NO.: 13-25-423-011-0000

The parties of record before the Property Tax Appeal Board are Donald Nehrke, the appellant, by attorney Abby L. Strauss, of Schiller Law P.C. 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 **No Change** 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: \$8,977
IMPR.: \$34,943
TOTAL: \$43,920

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 of Review 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 dwelling with 2,214 square feet of living area of masonry exterior construction. The dwelling is approximately 123 years old. Features of the home include a basement and a 2-car garage. The property has a 3,150 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant raises a contention of law as the basis of the appeal. In support of this argument the appellant submitted a decision issued by the Board for the prior tax year as Docket No. 18-44778, in which the Board lowered the subject's assessment to \$38,649 based on the agreement of the parties. In the appeal petition, the appellant indicated the subject is not an owner-occupied residence.

The appellant also submitted information on four comparables located within the same assessment neighborhood code as the subject, with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$29,781 to \$43,993 or from \$15.54 to \$20.00 per square foot of living area. Based on this evidence, the appellant requested the subject's 2018 assessment be carried forward to the 2019 tax year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,920. The subject has an improvement assessment of \$34,943 or \$15.78 per square foot of living area. The board of review reported 2018 was the first year of the general assessment cycle for West Chicago Township and no equalization factor was applied in 2019.

In response to the appellant's contention of law, the board of review submitted information on four comparables located within the same assessment neighborhood code as the subject, with varying degrees of similarity to the subject. The comparables have improvement assessments ranging from \$35,875 to \$38,032 or from \$15.89 to \$17.61 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant again submitted a copy of the Board's prior tax year decision.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

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.

The Board finds one of the key elements for the "rollover" provision to be applied is that the subject property must be owner-occupied for the tax year at issue. The appellant indicated in the appeal petition that the subject property is not occupied by the appellant. Additionally, the appellant did not otherwise challenge the correctness of the subject's assessment by selecting an alternative basis for the appeal.

Therefore, for these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted to reflect the assessment as established in the Board's prior year's decision.

Notwithstanding the foregoing, the parties presented eight comparables for the Board's consideration. These comparables have improvement assessments ranging from \$29,781 to \$43,993 or from \$15.54 to \$20.00 per square foot of living area. The subject's improvement assessment of \$34,943 or \$15.78 per square foot of living area falls within the range established by the comparables in this record. Thus, the Board finds no reduction in the subject's assessment 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 18, 2024



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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