



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

APPELLANT: Lorraine Maloy
DOCKET NO.: 19-55187.001-R-1
PARCEL NO.: 14-32-209-047-0000

The parties of record before the Property Tax Appeal Board are Lorraine Maloy, 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: \$33,748
IMPR.: \$126,899
TOTAL: \$160,647

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2018 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 multi-family building of masonry exterior construction with 6,878 square feet of building area.¹ The building is approximately 114 years old. Features of the building include a full basement that is finished with an apartment, central air conditioning, two fireplaces and a two-car garage. The property has a 3,068 square foot site and is located in Chicago, North 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 raised a contention of law arguing the assessment of the subject property as established by the decision of 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

¹ The Board finds the only description of the subject property is found in the evidence provided by the board of review.

ILCS 200/16-185). The appellant asserted that the subject property is an owner-occupied property that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-44786.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$139,876 based on an agreement of the parties. The appellant also indicated that the 2019 tax year is in the same general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$160,647. The subject has an improvement assessment of \$126,899 or \$18.45 per square foot of building area. The Notes on Appeal indicated that the general assessment cycle for the subject property began in 2018. It further indicated that no township equalization factor was applied in tax year 2019.

In response to the appellant's appeal, the board of review argued that this is not a "rollover," since the appellant does not occupy the residence. The board of review submitted a Cook County Property Tax Portal printout of the subject property that demonstrates no homeowner exemption was applied and/or the mailing address for the owner is different from the property's address.

In support of its contention of the correct assessment the board of review submitted assessment data on four comparables that have varying degrees of similarity when compared to the subject. The comparables have improvement assessment that range from \$116,482 to \$144,429 or from \$18.92 to \$21.14 per square foot of building area.

In written rebuttal, counsel for the appellant contended that in response to the data submitted by the Cook County Board of Review, the appellant would like to correct our complaint from a "Rollover" to a "Direct Appeal." Counsel submitted a corrected appeal form along with assessment data and property characteristic information on three comparable properties.

Conclusion of Law

The appellant raised a contention of law asserting 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). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

As an initial matter, the Board finds the appellant's marked a contention of law as the basis of the appeal. Section 16-180 of the Property Tax Code provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board..." (35 ILCS 200/16-180). Similarly, section 1910.50(a) of the rules of the Property Tax Appeal Board provides in part that, "Each appeal shall be limited to the grounds listed in the petition filed with the Board." (86 Ill.Admin.Code 1910.50(a)).

With respect to the appellant's rebuttal evidence, Section 1910.66(c) of the rules of the Property Tax Appeal Board states that "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded

from submitting its own case in chief in the guise of rebuttal evidence.” (86 Ill. Admin. Code, Sec. 1910.66(c))

Pursuant to these provisions the Property Tax Appeal Board finds that the appellant is not entitled to revise the appeal in this proceeding. Therefore, the Property Tax Appeal Board will not consider the new appeal petition and new equity evidence submitted in rebuttal by appellant.

The appellant raised a contention of law, the Board finds that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) does not mandate a reduction in the subject’s assessment. 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.

35 ILCS 200/16-185 (emphasis added). The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2018 tax year under Docket Number 18-44786.001-R-1 in which a decision was issued based on an agreement of the parties reducing the subject's assessment to \$139,876. However, the record disclosed the subject property is not an owner-occupied dwelling, which was not refuted by the appellant in rebuttal. Thus, the Board finds the subject property, which is not an owner-occupied residence is not entitled to a “rollover” pursuant to section 16-185 of the Property Tax Code. Furthermore, the Board finds the comparables submitted by the board of review demonstrate the property is being equitably assessed.

Therefore, based on this record the Board finds no adjustment in the subject’s assessment is justified.

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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