



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

APPELLANT: Norman Gin
DOCKET NO.: 19-55326.001-R-1 through 19-55326.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Norman Gin, the appellant, by attorney Omar Banna, of Mayster & Chaimson, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-55326.001-R-1	13-13-315-039-0000	6,930	42,949	\$49,879
19-55326.002-R-1	13-13-315-040-0000	6,098	13,030	\$19,128

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 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 multi-family building of masonry exterior construction with 3,969 square feet of building area. The building is approximately 62 years old. Features of the building include a basement finished with an apartment and a 2-car garage. The property has a 5,922 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on assessment inequity with respect to the improvement assessment. In support of this argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 2-story buildings of masonry exterior construction that are classified as class 2-11 properties under the Cook County Real Property Assessment

Classification Ordinance. The buildings range in size from 3,596 to 4,162 square feet of building area and range in age from 93 to 100 years old. Each building has a basement, two of which are finished with an apartment, and a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$48,788 to \$58,074 or from \$11.82 to \$13.99 per square foot of building area.

The appellant also submitted a brief contending that the property was the subject matter of an appeal before the Property Tax Appeal Board for the prior tax year in Docket Number 18-36421 in which the Property Tax Appeal Board issued a decision reducing the subject's total combined assessment to \$69,007 based on an agreement by the parties. The appeal requested the 2018 decision be carried forward to the 2019 tax year. The petition disclosed the appellant's mailing address is not the same as the property address of the parcel under appeal.

The appellant also disclosed the subject has a combined total assessment for the 2019 tax year of \$72,868 with a combined total improvement assessment of \$59,840 or \$15.08 per square foot of building area, including land.

Based on this evidence, the appellant requested a reduction in the subject's total combined assessment to \$69,007 with a requested total combined improvement assessment of \$55,979 or \$14.10 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" on only one of the two subject parcels. Parcel 13-13-315-039-0000 reporting a total assessment of \$50,232 with an improvement assessment of \$34,482 or \$8.69 per square foot of building area. Additionally, comments were made asserting parcel 13-13-315-040-0000 has a total assessment of \$19,128.

The board of review did not submit any evidence to support the subject's assessment, but rather asserted it had no objection to the appellant's "Rollover request."

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).

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).

Furthermore, 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 No. 18-33702 in which a decision was issued based upon an agreement between the parties reducing the subject's combined total assessment to \$69,007. However, the record disclosed that the subject property is not an owner-occupied dwelling as the appellant's address is not the same as the property address. Thus, the Board finds on this limited record the subject property is not an owner-occupied residence and it is not entitled to a "rollover" pursuant to section 16-185 of the Property Tax Code.

The appellant further 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 record contains four equity comparables presented by the appellant for the Board's consideration, which are relatively similar to the subject in location, building size and features. The comparables have improvement assessments ranging from \$48,788 to \$58,074 or from \$11.82 to \$13.99 per square foot of building area. The subject property has an improvement assessment of \$59,840 or \$15.08 per square foot of building area, which is above the range established by the comparables in this record. Furthermore, the board of review did not provide any equity evidence in support of the subject's improvement assessment but agreed to the appellant's assessment request. Based on this record, the Board finds that a reduction in the subject's assessment 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: July 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

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