



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

APPELLANT: James Hoag & Marcia Glenn
DOCKET NO.: 20-21067.001-R-1
PARCEL NO.: 02-20-204-014-0000

The parties of record before the Property Tax Appeal Board are James Hoag & Marcia Glenn, the appellant(s); 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: \$10,550
IMPR.: \$56,250
TOTAL: \$66,800

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2020 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 is improved with a 56-year-old, two-story residential building of masonry construction containing 5,739 square feet of gross building area. Features of the subject include a partial unfinished basement, central air conditioning, three fireplaces and a three-car garage. The property is situated on 52,751 square feet of land in Palatine Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant filed the original Petition on Appeal in February 2021, citing Assessment Equity and Comparable Sales as the bases of appeal. The appellant submitted numerous suggested comparable properties for both bases of appeal. On January 6, 2022, the appellant filed a supplemental Petition on Appeal in which he also cited a Contention of Law as a basis of appeal. The Contention of Law was predicated on the Board's decision for the 2018 lien year in docket

number 18-37574, dated December 21, 2021. The decision pertained to the subject property and reduced the total assessment to \$66,800. The supplemental Petition was submitted as a direct appeal of the 2018 decision, pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The appellant submitted six suggested comparable properties, citing equity assessment and sales market data for each in support of those bases of appeal. The properties were sold from 2015 through 2020. The living areas ranged from 5,644 through 8,464 square feet. The information submitted for Comparable #6 was for a single residential property that contained two contiguous parcels. The appellant requested an assessment reduction to \$62,000.

The board of review submitted its "Board of Review Notes on Appeal" on September 22, 2021, disclosing the total assessment for the subject of \$71,820. The subject property had an improvement assessment of \$61,270, or \$10.68 per square foot of living area. The subject's assessment reflected a market value of \$718,200, or \$125.14 per square foot of living area including land, when applying the 2020 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted information on eight suggested equity comparable properties and on four suggested sale comparable properties.¹

In rebuttal dated March 8, 2022, received by the Board March 16, 2022, the appellant argued that the comparable properties submitted as evidence by the board of review should be given diminished weight because they were dissimilar to the subject for various key property characteristics. The appellant also attached the Board's 2019 decision under docket number 19-39961. The appellant had appealed the board of review's 2019 total assessment of \$79,447. The appellant and board of review settled that appeal and submitted a proposed stipulation dated February 4, 2022, that reduced the assessment to \$66,800 for the 2019 lien year. The appellant attached a copy of the stipulation to his rebuttal brief in the instant appeal. The Board accepted the stipulation and issued its 2019 decision to reduce that assessment to \$66,800 on June 21, 2022. The appellant invoked Section 16-185 of the Property Tax Code, *supra*, in this rebuttal brief in support a rollover of the 2019 decision to the instant lien year. But the appellant included in the rebuttal brief a novel argument that the Board's 2019 assessment reduction should be reduced further by 9.60%. He based this further reduction request on the Cook County Assessor's grant of Coronavirus (COVID-19) pandemic relief by reducing some property assessments for various Cook County townships for the 2020 lien year. The appellant appended a list of these townships with columns entitled "Median COVID" and "Post COVID" reductions in Exhibit #2 to his rebuttal brief.

The appellant filed yet another brief dated June 30, 2022, received by the Board July 5, 2022. The appellant appended the Board's 2019 decision, issued June 21, 2022, and marked as Exhibit

¹The board of review submitted information on a total of eight suggested comparable properties that disclosed assessment per square foot of improvement data. Information on four of these eight properties also disclosed sale price per square foot data. The board of review did not number these eight properties 1 through 8, but for clarification the Board treats these properties as numbered as such.

#4. The appellant requested the Board to treat this submission as a second modified petition to the instant 2020 appeal² and a direct appeal of the 2019 decision, pursuant to Section 16-185 of the Property Tax Code, *supra*. The general assessment period for Palatine Township began in 2019 and renews every three years thereafter. Cook County, Ill., Code of Ordinances, ch. 74, §§31-32.

The appellant also appended to his June 30th brief a four-page publication from the Assessor that purported to be an explanation of calculations that office applied for 2020 COVID-19 assessment reductions for some properties. The appellant marked this publication as Exhibit #3. This publication proclaimed the calculations were derived from “data from real estate investment trusts, unemployment within particular areas, and historic trends in the Case-Schiller Chicago-Area Home Price Index.” No further information was disclosed in this publication nor in the appellant’s other documentary evidence to explain these data and calculations or the legal basis for them. Also absent were data of whether some or all properties received COVID-19 reductions and, if so, to what amount or percentage of the beginning assessment. The appellant made a revised request for an assessment reduction to \$60,387, rounded to \$60,400, from the 2019 assessment of \$66,800.

Hearing was held January 26, 2023. The appellant confirmed his arguments and documentary evidence in testimony. He reiterated his argument that the prior 2019 lien year assessment of \$66,800 should be reduced to \$62,000 for 2020 in accord with his assessment equity and sales market arguments, or that the 2020 assessment be reduced by application of a purported 9.60% COVID-19 relief reduction granted by the Cook County Assessor for the 2020 lien year because other property owners received that reduction.

The board of review representative objected to the inclusion of new evidence and arguments in the appellant’s rebuttal briefs pertaining to application of the rollover statute and the Assessor’s COVID-19 relief. The representative testified that the documentary evidence supported a rollover of the 2019 reduction to \$66,800, but not a further reduction. He argued the suggested comparable properties submitted by both parties placed the subject property’s assessment within the range of the best evidence.

Conclusion of Law

The Board’s 2019 decision, based on a proposed stipulation between the parties that reduced the 2019 assessment, was issued by the Board on June 21, 2022. That proposed stipulation was dated February 4, 2022, which was during the pendency of the instant appeal. It was referenced in the appellant’s March 8, 2022, rebuttal brief. The decision was submitted by the appellant June 30, 2022, only days after the Board issued it. The appellant requested the Board to treat this submission as a direct appeal to the instant 2020 lien year. The Board finds the board of review is imputed to have known of its settlement negotiations with the appellant and the proposed, fully executed 2019 stipulation. Section 16-185 of the Property Tax Code is instructive:

² The Board considers this modified petition, in effect, as an Amended Petition.

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...at which assessments for the subsequent year or years of the same general assessment period...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. 35 ILCS 200/16-185; 86 Ill.Admin.Code §1910.50(h).

The first year of the general assessment period for Palatine Township was 2019. Consequently, the appellant's pleadings established a timely direct appeal of the 2019 decision to the instant 2020 appeal.

The appellant did not submit reliable evidence of whether the board of review failed to uniformly assess the subject property due to the Assessor's purported COVID-19 relief policy. In considering this alternative argument of assessment amount, the Board must address whether it will apply the Assessor's COVID-19 relief reduction decree to the subject property. The Board considers an assessment appeal without reference to any assumptions and conclusions made by another agency. "Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct." 86 Ill.Admin.Code §1910.63(a). "Under the scheme created by the PTAB statute, an appeal to the PTAB does not afford taxpayers the right to request that a higher authority rule upon the correctness of a lower authority's findings. Rather, it affords taxpayers and taxing bodies a 'second bite at the apple,' *i.e.*, an opportunity to have assessments recomputed by a reviewing authority whose power is not circumscribed by any previous assessment." LaSalle Partners v. Illinois Property Tax Appeal Board, 269 Ill.App.3d 621, 629 (2nd Dist. 1995).

Moreover, the Board has no statutory authority to reduce assessments because of the COVID-19 pandemic and that the Assessor may have applied assessment relief as a result. As an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. Spiel v. Property Tax Appeal Board, 309 Ill.App.3d 373, 378 (2nd Dist. 1999). To the extent that the Board acts outside its statutory authority, it acts without jurisdiction. See Board of Education of the City of Chicago v. Board of Trustees of the Public School Teachers Pension & Retirement Fund of Chicago, 395 Ill.App.3d 735, 739-40 (1st Dist. 2009).

The appellant failed to present reliable evidence to support the argument that COVID-19 affected the values of his suggested comparable properties, or of the amounts of reductions due to the Assessor's actions they may have received. The appellant offered speculation that whatever assessment reductions his suggested comparable properties may have received were due to the Assessor's COVID-19 relief rather than other reasons. Consequently, it is impossible to conclude the subject property was not uniformly assessed due to COVID-19 in comparison to the appellant's suggested comparable properties or to properties throughout Palatine Township and Cook County. Rather, the Board's consideration of lack of uniformity is determined by comparing the similarities and distinctions of key characteristics of the suggested comparable

properties. The Board finds the appellant's request for an assessment reduction based on the Assessor's COVID-19 relief actions is without merit.

The appellant raised many other issues. The first one was assessment inequity. The appellant asserted this argument in conjunction with his COVID-19 relief argument, discussed in detail above. 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 and recommended 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparable(s) #2, and the board of review's comparable(s) #2 and #7. These comparable properties had improvement assessments that ranged from \$9.37 to \$12.10 per square foot of gross building area. The subject's improvement assessment of \$10.68 per square foot of gross building area falls within the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment based on assessment inequity is not justified.

The appellant also contended the market value of the subject property was not accurately reflected in its assessed valuation. As with his assessment inequity argument, the appellant asserted this overvaluation argument in conjunction with his COVID-19 relief argument. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the board of review comparable sale(s) #1 through 4. These comparable properties sold for prices ranging from \$75.05 to \$163.27 per square foot of living area, including land. The subject's assessment reflected a market value of \$125.14 per square foot of living area including land, which is within the range established by the best comparable sales in this record. Based on this evidence, the Board finds a reduction in the subject's assessment based on overvaluation is not justified.

Next, the appellant argued for the application of the rollover statute from the Board's 2019 reduction to the instant lien year. Based on this rollover, the appellant requested a further 9.60% reduction. The appellant's specific assessment requests were inconsistent. He requested initially a reduction to \$62,000. The appellant predicated this request on an assumed reduction resulting from either his assessment inequity or sales market arguments. As explained, above, the appellant failed to sustain the burden of proof on these issues. Then he asked for a reduction to

\$60,387, which amount was 9.60% lower than the rollover amount of \$66,800. The appellant's exhibits to his March 8, 2022, purported to establish evidence of COVID-19 relief reductions granted by the Assessor to various Cook County townships.

The board of review objected at hearing to the appellant's new evidence and argument in rebuttal. "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 §1910.66(c). The Board's ruling on this objection was reserved and revolves around its findings of the appellant's timeliness and weight of his alternative arguments for assessment reduction. The Board's analysis reveals the reasons it overrules the board of review's objection to evidence in the appellant's rebuttal.

The Board addresses first whether the subject property qualifies for a rollover of the 2019 assessment reduction to 2020.

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. Section 16-185, *supra*.

The subject property was in Palatine Township, Cook County. The general assessment period for properties in counties of at least 3,000,000 inhabitants, such as Cook County, is every three years. 35 ILCS 200/9-220; 86 Ill.Admin.Code §1910.5(b)(12). The general assessment period for Palatine Township began in 2019 and renews every three years thereafter. Cook County, Ill., Code of Ordinances, ch. 74, §§31-32. The appellant's rollover argument did not depend solely on his submissions in rebuttal. The Petition disclosed the subject property was an owner-occupied residence in 2020. The documentary evidence in the appellant's case-in-chief and the Board's official notice of its 2019 decision (86 Ill.Admin.Code §1910.90(i)) confirmed the appellant qualified for a rollover to 2020. The appellant's hearing testimony also confirmed he occupied the property throughout the lien year. The Board finds the subject property qualifies in 2020 for a rollover of the 2019 assessment reduction to \$66,800.

Therefore, the Board finds its 2019 decision to reduce the assessment to the 2020 lien year by application of the rollover statute, Section 16-185, *supra*, is justified. The total assessment is reduced to \$66,800, subject only to the State multiplier.

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

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