



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

APPELLANT: Steven Dressner  
DOCKET NO.: 20-26923.001-R-1 through 20-26923.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Steven Dressner, the appellant(s), by attorney Thomas E. Sweeney, of Siegel Jennings Co., LPA 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
20-26923.001-R-1	05-07-214-023-0000	61,122	53,158	\$ 114,280
20-26923.002-R-1	05-07-214-029-0000	4,620	0	\$ 4,620
20-26923.003-R-1	05-07-214-030-0000	52,103	0	\$ 52,103

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2020. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

**Findings of Fact**

The subject consists of a two-story single-family dwelling of stucco construction with 4,691 square feet of living area. The dwelling is 106 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a three and one-half-car garage. The property's site is 56,117 square feet, and it is located in New Trier Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$1,030,000 as of August 17, 2019. The appraisal states that the subject is owner-occupied.

The portion of the subject property with the PIN ending in -023 was the subject matter of an appeal before the Board in 2019 under docket number 19-22149. In that appeal, the Board rendered a decision lowering that PIN's assessment to \$114,280. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$159,723. The Board notes that the appellant did not request a reduction in the assessments for the subject PINs ending in -029 or -030.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$172,563. The subject's assessment reflects a market value of \$1,725,630 when applying the 2020 statutory level of assessment for class 2 property of 10.00% 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 four equity comparables, and four sale comparables. These sale comparables sold from May 2018 to December 2020 for \$1,108,000 to \$1,935,763, or \$284.10 to \$722.57 per square foot of living area, including land.

At hearing, the appellant's counsel argued that Standing Order No. 3 issued by the Board ("S.O. #3") is unconstitutional.<sup>1</sup> S.O. #3 addresses section 16-185 of the Property Tax Code, and was issued "[f]or clarity and notice to both current and potential appellants." Standing Order No. 3, Prop. Tax Appeal Bd. (issued October 2, 2023). The basis of the appellant's argument is twofold. The first basis is the Cook County Assessor's "Covid-19 Adjustments," whereby the Assessor reduced the assessment for all residential property in Cook County for tax year 2020. The second basis is section 16-185, which states, in relevant part, as follows:

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. The appellant acknowledged that the Board reduced the subject's assessment for tax year 2019 (under docket number 19-22149), and that tax year 2019 and tax year 2020 are in the same general assessment period; however, the appellant argued, section 16-185 should not apply in this appeal because to do so would run afoul of the Illinois Constitution's "Uniformity Clause." Ill. Const. art IX, §4(a).

Under the appellant's theory, the subject's assessment should be reduced in two stages. First, the subject should be assessed based on its market value in accordance with the appraisal submitted

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<sup>1</sup> At hearing, several appeals were heard on the same day. Prior to the instant appeal, the Board heard arguments from the parties in docket number 20-21385. The legal arguments made in that appeal are the same as the legal arguments in this appeal. Therefore, in lieu of having the parties reargue the same points again, the Board agreed, at the parties' request, to incorporate the parties' oral arguments from docket number 20-21385 into this appeal.

as the Covid-19 Adjustments constituted a *de facto* reassessment of all of the residential properties in the subject's neighborhood, rendering section 16-185 inapplicable; or in the alternative, the subject's assessment from tax year 2019 should be carried forward to the instant tax year. Second, the subject's assessment should be further reduced in accordance with the Covid-19 Adjustment applied to it by the Assessor. The appellant argues that by failing to reduce the subject's assessment in accordance with this second stage, the subject would not be assessed uniformly with other properties that did receive the Covid-19 Adjustment, and thus would abridge the Uniformity Clause. In summary, the appellant argues that the Board's clarification of section 16-185 found in S.O. #3 is unconstitutional under the Uniformity Clause in light of the Assessor's Covid-19 Adjustments.

The board of review analyst argued that the Board should adhere to section 16-185 and the Board's clarification of that section in S.O. #3. The board of review also pointed out that the appellant filed the instant appeal after the onset of the Covid-19 pandemic, and should have been aware of any affects Covid-19 had on the subject's assessment at the time of filing; yet the appellant made no mention of Covid-19 in the pleadings. The board of review further argued that the Assessor's Covid-19 Adjustments were "reductions" and not a "reassessment."

In rebuttal, the appellant argued that the parties settled the 2019 appeal based on the circumstances that existed in 2019, and that the situation in 2020 was drastically different. The Board's Administrative Law Judge noted on the record that the 2019 appeal was settled by the parties in early 2023, and the appellant stated that this was prior to the issuance of S.O. #3.

### **Conclusion of Law**

The appellant has argued that the Board's clarification of section 16-185 found in S.O. #3 is unconstitutional under the Uniformity Clause in light of the Assessor's Covid-19 Adjustments. "[A]n administrative agency lacks the authority to declare a statute unconstitutional, or even to question its validity." Cinkus v. Village of Stickney Municipal Officers Electoral Bd., 228 Ill. 2d 200, 214 (2008). However, to preserve a challenge to a statute based on constitutional grounds, the challenger must make the constitutional argument before the administrative agency before it can be addressed towards a reviewing court. Id. For this reason, the Board makes no finding on this constitutional challenge. However, the Board does find that the appellant made this constitutional challenge at hearing and on the record; therefore, it is preserved for the record should the appellant choose to appeal this matter.

The facts of this appeal raise a contention of law—specifically, whether the assessment of the subject property as established by the Board for tax year 2019 should be carried forward to the instant tax year pursuant to section 16-185 of the Property Tax Code. When a contention of law is raised, the burden of proof is a preponderance of the evidence. 5 ILCS 100/10-15. The Board finds the evidence submitted in the record did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the assessment as established by the Board for tax year 2019 should be carried forward to the instant tax year subject only to equalization as provided by section 16-185 of the Property Tax Code. 35 ILCS 200/16-185; see also Standing Order No. 3, Prop. Tax Appeal Bd. (issued October 2, 2023) ("[The Board] will enforce the literal interpretation and

constitute the word ‘shall’ as a mandate on this Board by the General Assembly.”). The Board takes official notice that it issued a decision lowering the subject’s assessment for tax year 2019 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2019 and the instant tax year of 2020 are in the same general assessment period for New Trier Township. Cook County, Ill., Code of Ordinances ch. 74, art. II, div. 1, §§ 74-31(2) and 74-32(2) (2024). The Board further finds that the subject is owner-occupied based on the appraisal submitted by the appellant, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm’s-length transaction after the Board’s 2019 decision, or that the Board’s 2019 decision was reversed or modified upon review. For these reasons, the Board finds that the evidence in the record proves, by a preponderance of the evidence, that the subject’s assessment should be carried forward by operation of law, pursuant to section 16-185 of the Property Tax Code, to reflect the Board’s 2019 decision, plus the application of an equalization factor, if any. As the Board’s decision from the previous year only addressed the subject PIN ending in -023, that PIN’s assessment shall be carried forward. The assessments for the PINs ending in -029 and -030 shall be maintained, as the appellant did not request that those assessment be reduced.

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: \_\_\_\_\_

October 15, 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

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