



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

APPELLANT: David Hoffmeyer
DOCKET NO.: 20-27834.001-R-1
PARCEL NO.: 14-18-303-023-0000

The parties of record before the Property Tax Appeal Board are David Hoffmeyer, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC 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:

LAND: \$14,880
IMPR.: \$49,160
TOTAL: \$64,040

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 consists of a two-story dwelling of frame exterior construction with 1,694 square feet of living area. The dwelling is approximately 120 years old, has an unfinished basement and central air conditioning. The property has a 3,100 square foot site and is located in Chicago, Lake View Township, Cook County. The subject dwelling is classified as a Class 2-05 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 information on three comparable sales located within the same neighborhood code as the subject. The comparables have varying degrees of similarity when compared to the subject in dwelling size, age, and other features. The comparables have 2,650 or 4,500 square foot sites that sold from August 2019 to February 2020 ranging in price from \$400,000 to

\$635,000 or from \$188.15 to \$365.36 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal before the Board the prior years under Docket Nos. 18-28603.001-R-1 and 19-54205.001-R-1 by the same appellant. The Property Tax Appeal Board issued final decisions that lowered the subject's total assessment to \$64,040 for the 2018 and 2019 tax year appeals. In addition, the appellant reported in the 2020 tax year residential appeal petition that the subject property is an owner-occupied residence.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,180. The subject's assessment reflects a market value of \$641,800 or \$378.87 per square foot of living area, land included, for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board of review further disclosed that 2018 was the first year of the general assessment period for the subject property and that no township equalization factor was applied in 2020.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within the same neighborhood code as the subject. The comparables have varying degrees of similarity when compared to the subject in dwelling size, age, and other features. The comparables have from 2,834 to 3,125 square foot sites that sold from March 2018 to September 2020 ranging in price from \$650,000 to \$800,000 or from \$461.65 to \$577.20 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. 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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a reduction in the subject's assessment is warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

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 Property Tax Appeal Board finds the subject property was the subject matter of an appeal before this Board the prior tax years under Docket Numbers 18-28603.001-R-1 and 19-54205.001-R-1. In these appeals, the Property Tax Appeal Board rendered decisions that lowered the subject's assessment to \$64,040 based on the evidence in the records. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185). The Board further finds the record disclosed the subject property is an owner-occupied residence and that the 2018 through 2020 tax years are within the same general assessment period for Lake View Township. The record contains no evidence indicating the subject property sold in an arm's-length transaction after the Board's decision, the decision of the PTAB was reversed or modified upon review, or a township equalization factor was applied in 2020 by county assessment officials. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision.

The Board further finds that given the reduction in the total assessment under the mandates of Section 16-185 of the Property Tax Code, no additional reduction based on the appellant's overvaluation argument 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: October 17, 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

AGENCY

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