



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

APPELLANT: Richard Arsinow
DOCKET NO.: 20-33890.001-R-1
PARCEL NO.: 13-31-301-019-0000

The parties of record before the Property Tax Appeal Board are Richard Arsinow, 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: \$6,562
IMPR.: \$12,218
TOTAL: \$18,780

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 one-story dwelling of masonry exterior construction with 1,176 square feet of living area. The dwelling is approximately 91 years old, has a full unfinished basement, and a 2-car garage. The property has a 5,250 square foot site located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked contention of law and assessment equity as the bases of the appeal. The appellant submitted a letter arguing the subject property is an owner-occupied residence and requested the 2018 assessment should be carried forward to the 2020 tax year pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). As part of the evidence, the appellant submitted a copy of the 2018 tax year decision issued by the Property Tax Appeal Board (PTAB) under Docket No. 18-29909.001-R-1. Furthermore, the PTAB takes notice that it had issued a decision under Docket No. 19-31363.001-R-1 that carried forward the prior year 2018 PTAB

decision and that the subject's assessments for the 2018 and 2019 tax years were lowered to \$18,780.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,733\\$. The subject property has an improvement assessment of \$14,171 or \$12.05 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables which have varying degrees of similarity in features to the subject property. The board of review disclosed that 2018 was the beginning of the subject's general assessment cycle. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellant submitted a rebuttal letter, requesting the subject's reduced assessment issued by the PTAB under Docket No. 18-29909.001R-1 remain in effect for the 2020 tax year. The appellant also indicated the subject property had not sold and that 2018 and 2020 tax years fall within the same general assessment period for the subject property.

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 2020 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant argued the Property Tax Appeal Board's decision for the 2018 tax year should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The record shows the subject property was the matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket No. 18-29909.001R-1. Furthermore, the Board takes judicial notice it issued a decision under Docket No. 19-31363.001-R-1 that carried forward the PTAB decision under Docket No. 18-29909.001-R-1. The decisions issued by the Board lowered the subject's assessment to \$18,780.

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

Therefore, the Board finds that the 2018 and 2019 tax years' decisions should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The Board finds the evidence in the record indicates that the subject property is an owner-occupied residence and that the 2018 through 2020 tax years are within the same general assessment period for Jefferson Township. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decisions or that the decisions of the PTAB have been reversed or modified upon review. 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 PTAB's 2018 and 2019 decisions, plus the application of an equalization factor, if any.

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: September 20, 2022



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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