



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

APPELLANT: David Balmuth  
DOCKET NO.: 20-42564.001-R-1  
PARCEL NO.: 14-33-404-029-0000

The parties of record before the Property Tax Appeal Board are David Balmuth, the appellant(s), by attorney Mary T. Nicolau, of Fox Rothschild LLP 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 **An Increase** 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:** \$ 33,891  
**IMPR.:** \$ 266,316  
**TOTAL:** \$ 300,207

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 three-story single-family dwelling of masonry construction with 4,982 square feet of living area. The dwelling is 12 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, three fireplaces, and a two-car garage. The property's site is 3,081 square feet, and it is located in North Chicago Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on one sale comparable. This sale comparable sold in July 2018 for \$2,525,000, or \$516.15 per square foot of living area, including land.

The subject property was the subject matter of an appeal before the Board in 2018 under docket number 18-46947. In that appeal, the Board rendered a decision lowering the subject's assessment to \$300,207. In Section II of the appeal form, the appellant stated that the subject is owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$239,050.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$281,710. The subject property has an improvement assessment of \$247,819, or \$49.74 per square foot of living area. The subject's assessment reflects a market value of \$2,817,100, or \$565.46 per square foot of living area, including land, 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 July 2018 to November 2020 for \$2,675,000 to \$3,675,000, or \$566.02 to \$929.91 per square foot of living area, including land.

### **Conclusion of Law**

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 2018 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 an increase in the subject's assessment is warranted.

The Board finds that the assessment as established by the Board for tax year 2018 should be carried forward to the instant tax year subject only to equalization as provided by section 16-185 of the Property Tax Code.

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; 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 2018 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2018 and the instant tax year of 2020 are in the same general assessment period for North Chicago Township. Cook County, Ill., Code of Ordinances ch. 74, art. II, div. 1, §§ 74-31(1) and 74-32(1) (2024). The Board further finds that the subject is owner-occupied based on the appellant’s statement in Section II of the appeal form, 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 2018 decision, or that the Board’s 2018 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. However, the Board finds that the subject’s current assessment of \$281,710 is lower than the subject’s assessment of \$300,207 for tax year 2018 as determined by the Board. Therefore, the Board finds that an increase in the subject’s current assessment 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: May 21, 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

AGENCY

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