



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

APPELLANT: Jeffrey Winter  
DOCKET NO.: 20-48484.001-R-1 through 20-48484.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jeffrey Winter, the appellant; 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
20-48484.001-R-1	03-32-307-005-0000	5,445	29,873	\$35,318
20-48484.002-R-1	03-32-307-025-0000	2,062	0	\$2,062
20-48484.003-R-1	03-32-307-042-0000	1,361	0	\$1,361

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 three parcels improved with a two-story dwelling of frame exterior construction with 1,981 square feet of living area. The dwelling was constructed in 1940 and is approximately 80 years old. Features of the home include a full finished basement, central air conditioning,<sup>1</sup> two fireplaces and a detached 600 square foot garage. The property is located in Arlington Heights, Wheeling Township, Cook County, and is classified as a class 2-05 or class 2-41 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on a contention of law with respect to the improved parcel number ending in "005-0000." The appellant asserted that the decision of the Property Tax Appeal Board (PTAB) for a prior year under Docket Number 19-38272.001-R-1 of \$35,318 should be carried

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<sup>1</sup> The assessing officials indicate that the subject dwelling does not have central air conditioning. As this appeal was filed and completed by the taxpayer/owner, the Board accepts the assertion that the dwelling has air conditioning.

forward to the 2020 tax year, pursuant to section 16-185 of the Property Tax Code. Additionally, the appellant contends that the subject property is entitled to a further reduction incorporating an “11.9% Covid Adjustment” as detailed in the appellant’s written letter to the PTAB. In addition, the appellant disclosed the subject property is an owner-occupied residence and provided a copy of the 2019 final decision issued by the Board.

The appellant also provided a grid analysis of the three equity comparables that were previously submitted in the appellant’s 2019 PTAB appeal which the appellant reported are located less than 0.1 of a mile from the subject property and are similar in features to the subject property. The comparables have improvement assessments ranging from \$24,627 to \$28,230 or from \$11.56 to \$13.30 per square foot of living area.

Based on the foregoing evidence and argument, the appellant requested a total reduced improvement assessment of \$26,318, or \$13.29 per square of living area, which further reflects the appellant’s “11.9% Covid Adjustment” for a total assessment reduction of \$31,763 for the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject parcel ending in “005-0000” of \$35,874. The board of review acknowledged the appeal was filed as a “Rollover 2<sup>nd</sup> year of the tri-annual 2020” pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and offered to stipulate to a total assessment of \$35,318 for the subject property. The board of review further disclosed the subject property was an owner-occupied residence that had not recently sold during the triennial assessment period which began with the 2019 tax year.

The appellant was notified by a letter from the PTAB of the board of review’s stipulated offer and given thirty (30) days to respond if the offer was not acceptable. The appellant sent a rebuttal letter to the PTAB by the established deadline reiterating many of the previous concerns addressed in the original appeal and further contending the board of review’ stipulated offer did not account for the additional “Covid Adjustment” that was previously requested by the appellant. In addition, the appellant provided a chart highlighting the differences in the 2019 and 2020 assessments of the appellant’s three comparables to the higher building assessment of the subject property. The appellant requested consideration of his original request for the subject’s building assessment of \$26,318, which would put the subject’s improvement assessment of \$13.29 per square foot of living area towards the higher end of the \$11.56 to \$13.30 per square foot range of the three equity comparables provided in the appellant’s appeal.

### **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 2019 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.

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. (35 ILCS 200/16-185)

The record disclosed the subject property was the subject matter of an appeal with the Property Tax Appeal Board in a prior tax year under Docket Number 19-38272.001-R-1. In that appeal, the PTAB rendered a decision lowering the subject's assessment to \$35,318 based on the evidence submitted by the parties. (86 Ill.Admin.Code §1910.90(i)). The Board finds that the board of review offered to stipulate to the assessment for the subject property that was provided in the prior year's PTAB appeal. The record further disclosed the subject property is an owner-occupied dwelling, that 2019 and 2020 tax years are in the same general assessment period for the subject property, there is no evidence disclosing the subject property sold in an arm's length transaction subsequent to the Board's 2019 decision, or that the decision of the Property Tax Appeal Board was reversed or modified upon review. As a final point, there is no showing that the "Covid Adjustment" determined by the appellant should be applied to the subject's 2020 assessment in light of the terms of Section 16-185 of the Property Tax Code. For these reasons, the Property Tax Appeal Board finds that the total assessment of \$35,318 for the parcel ending in "005-0000." as established by this Board for the 2019 tax year should be carried forward to the 2020 tax year pursuant to the provision provided by section 16-185 of the Property Tax Code.

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

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:

January 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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