



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

APPELLANT: David Joyce  
DOCKET NO.: 20-48515.001-R-1  
PARCEL NO.: 05-28-210-023-0000

The parties of record before the Property Tax Appeal Board are David Joyce, 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:

**LAND:** \$4,494  
**IMPR.:** \$28,845  
**TOTAL:** \$33,339

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 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 a two-story dwelling of masonry exterior construction with 1,292 square feet of living area. The dwelling is approximately 63 years old. Features of the home include a partial basement with finished area, central air conditioning, and a 440 square foot garage. The property has a 2,140 square foot site and is located in Kenilworth, New Trier Township, Cook County. The subject is classified as a class 2-95 individually owned townhome or rowhouse property under the Cook County Real Property Assessment Classification Ordinance.

The appellant marked contention of law and assessment inequity with respect to the improvement as the bases of the appeal. The appellant contends in part that the assessment of the subject property as established by a decision of the Property Tax Appeal Board (PTAB) 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). The appellant disclosed the subject property is an owner-occupied residence that was the subject matter of an appeal before the PTAB the prior year under Docket

No. 19-22877.001-R-1. In that appeal, the PTAB issued a decision lowering the assessment of the subject property to \$33,339 based on the evidence submitted by the parties. Additionally, the appellant submitted supplemental information contending the subject property is erroneously assessed and is entitled to a further “uniform 9% COVID reduction given to all Cook County properties by the Cook County Assessor in 2020 and 2021.”

In support of the appeal, the appellant provided a copy of the 2019 decision issued by PTAB for the subject property, a grid analysis of four equity comparables, a comparative analysis denoting each of the comparables 2019 to 2020 assessment reductions of 9%, and multiple tax year printouts of the property details for the subject property and each of the four comparables from the Cook County Assessor’s website.

The four equity comparables provided in the appellant’s grid analysis are located within the same neighborhood code and either 0.6 or 0.7 of a mile from the subject property. The properties are improved with class 2-95 two story dwellings of frame and masonry exterior construction that range in size from 1,184 to 1,254 square feet of living area and are either 33 or 58 years old. Each comparable has a partial basement with finished area, central air conditioning and a 200 square foot garage. Two comparables each have one fireplace. The comparables have 2020 tax year improvement assessments ranging from \$12,068 to \$22,635 or from \$10.19 to \$18.05 per square foot of living area and total assessments ranging from \$19,178 to \$29,193. For the 2019 tax year, the comparables have total assessments ranging from \$21,075 to \$32,081.

Based on the evidence, the appellant requested an improvement assessment of \$25,844 and a total assessment of \$30,388 for the subject property, which reflects the further 9% COVID relief in addition to the subject’s total assessment of \$33,339 as provided in the prior year’s 2019 decision by the PTAB.

The board of review submitted its "Board of Review Notes on Appeal" disclosing an improvement assessment of \$36,982 and a total assessment of \$41,476 for the subject property; but did not include any evidence within its petition to support the subject’s assessment or refute the appellant’s argument. The board of review also disclosed that 2019 was the beginning of the general assessment cycle for the subject property.

In rebuttal the appellant reiterated the previous concerns contending the subject property is erroneously assessed. The appellant contends the subject property is entitled to a corrected total assessment of \$30,032, which includes the 2019 assessment of \$33,339 from the 2019 prior year’s PTAB decision with a further 9.02% COVID relief to put the subject in parity with all other Cook County residential owners. Additionally, the appellant provided copies of the subject’s 2019 and 2020 property tax bills and noted the tax increases of the subject property due to its higher assessments and the state equalization factors. The appellant further noted that the board of review did not dispute or provide a response to the appellant’s appeal.

### **Conclusion of Law**

The appellant raised in part 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. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

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 No. 19-22877.001-R-1. In that appeal, the PTAB rendered a decision lowering the subject's assessment to \$33,339 based on the evidence submitted by the parties. (86 Ill.Admin.Code §1910.90(i)). 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. For these reasons, the Property Tax Appeal Board finds that the total assessment of \$33,339 for the subject property 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.

As a final point, there is no showing that the additional 9% COVID relief 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. Furthermore, since the Board finds Section 16-185 of the Property Tax Code is controlling in this appeal, the assessment equity argument will not be addressed and no further reduction in the property's 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

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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