



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

APPELLANT: Peter & Carol Marshall
DOCKET NO.: 20-48771.001-R-1
PARCEL NO.: 02-05-202-023-0000

The parties of record before the Property Tax Appeal Board are Peter & Carol Marshall, the appellants, 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: \$ 8,616
IMPR.: \$33,884
TOTAL: \$42,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is improved with an owner-occupied residence.

The appellants contend in part that the assessment of the subject property as established by the decision of 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). The appellants disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board in a prior year under Docket Number 19-40557.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$42,500 based on the stipulation submitted by the parties. Additionally, the appellants question whether the subject property is also entitled to a further reduction of 9.4% due to "the COVID-19 adjustment" wherein reportedly Cook County residential values were lowered "due to a unique economic situation." In this regard, the appellants report that the subject 2020 assessment is \$47,789. The appellants contend that they

are rightfully eligible for the reduction due to the Board's prior year decision "and [to] the temporarily COVID adjustment that was not related to fixing previous overassessments by the Assessor's Office" for a resulting total assessment of \$38,505.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,296.¹ The board of review acknowledged the appeal was filed as a "rollover" pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) based on the decision issued by the Property Tax Appeal Board in Docket No. 19-40557.001-R-1. The board of review further stated that 2019 was the first year of the general assessment cycle and no township equalization factor was applied by county assessment officials. The board of review had no objection to the rollover request.

Conclusion of Law

The appellants 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 appellants 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. [Emphasis added.]

The record disclosed the subject property was the subject matter of an appeal in a prior tax year under Docket Number 19-40557.001-R-1. The Property Tax Appeal Board takes notice that it issued a decision in the 2019 appeal lowering the assessment of the subject property to \$42,500 based on the evidence submitted by the parties. (86 Ill.Admin.Code §1910.90(i)). The record further indicates that the subject property is an owner occupied dwelling. The Board also finds based on the Board of Review – Notes on Appeal that the 2019 tax year and the 2020 tax years are within the same general assessment period. The record contains no evidence indicating 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 was no showing that any COVID adjustment should be applied to the subject's

¹ The Board finds that mathematically, the purported original 2020 assessment of the subject property of \$47,789 less 9.4% equals \$43,296, the 2020 assessment of the subject property as reported by the Cook County Board of Review.

2020 assessment in light of the terms of Section 16-185 of the Property Tax Code. Furthermore, the record evidence indicates that the subject's 2020 assessment which was originally set at \$47,789 was reduced by approximately 9.4% to \$43,296 as reported by the Cook County Board of Review for tax year 2020. For these reasons, the Property Tax Appeal Board finds that the assessment as established by this Board for the 2019 tax year should be carried forward to the 2020 tax year pursuant to the owner-occupied residence “rollover” 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



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:

December 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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