



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

APPELLANT: Kathleen Passman
DOCKET NO.: 20-48775.001-R-1
PARCEL NO.: 13-20-215-025-0000

The parties of record before the Property Tax Appeal Board are Kathleen Passman, the appellant, by attorney Ciarra J. Schmidt, of Schmidt Salzman & Moran, Ltd. 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 **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: \$5,227
IMPR.: \$19,209
TOTAL: \$24,436

Subject only to the State multiplier as applicable.

History of tax year 2018 & 2019 Appeals

For a thorough understanding of the instant appeal, the Property Tax Appeal Board (PTAB) outlines two prior appeals of this parcel within the triennial cycle. In Docket No. 18-31034, the PTAB issued a favorable decision on August 23, 2022, reducing the subject's assessment from \$41,022 to \$24,436 based on equity evidence presented by the parties.

In Docket No. 19-55261, the appellant filed an appeal as a "rollover" based upon the favorable PTAB decision. However, contrary to the requirement for a "rollover," as part of the petition, the appellant also reported the property is **not** owner-occupied.

For a "rollover," Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in pertinent 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.]

Therefore, in accordance with the foregoing provision of Sec. 16-185 of the Property Tax Code, the subject was not entitled to a “rollover.” Appellant was entitled to file a “direct appeal” pursuant to another provision of the Property Tax Code, authorizing the filing of a **direct appeal** within 30 days of a PTAB favorable decision when the board of review was closed for accepting appeals,¹ for tax year 2019, in this scenario, such an appeal includes sufficient evidence to support the claim. On April 16, 2024, PTAB issued a no change decision in Docket No. 19-55261 based on the parties’ equity evidence and reflecting a total assessment of \$30,896.

Statement of Jurisdiction

The appellant timely filed the appeal from a favorable decision of the Property Tax Appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 1.5-story dwelling of frame exterior construction with 1,802 square feet of living area. The dwelling is approximately 103 years old. Features of the home include a full unfinished basement and central air conditioning. The property has a 4,182 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. Despite the request for a “rollover” placed at the top of the petition, the appellant further reports the subject property is not owner-occupied.

In support of the inequity argument, the appellant submitted information on five equity comparables² located within the subject’s neighborhood code with detailed characteristic sheets for comparables #1 through #4. The comparables are improved with class 2-04 1-story or 1.5-story dwellings of frame or masonry exterior construction which range in age from 74 to 107 years old. The homes range in size from 1,853 to 1,997 square feet of living area. Comparable #3 has central air conditioning. Comparables #1 through #4 have full basements, three of which have recreation rooms and the foundation type of comparable #5 has not been provided. Each

¹ “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 board of appeals or after adjournment of the session of the board of review or board of appeals at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 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.” (35 ILCS 200/16-185). [Emphasis added.]

² The fifth property presented by the appellant has been renumbered by the PTAB as comparable #5 for ease of reference.

comparable has a two-car garage. The comparables have improvement assessments ranging from \$15,426 to \$17,986 or from \$7.87 to \$9.06 per square foot of living area.

Based on this evidence, the appellant requested an *increase* in the subject's improvement assessment to \$22,849 or \$12.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,497. The subject property has an improvement assessment of \$22,270 or \$12.36 per square foot of living area.

In response to the appeal, the board of review described the subject property and reported no objection to the "rollover" request from Docket No. 18-31034. The 2018 tax year decision reflects an improvement assessment of \$19,209 or \$10.66 per square foot of living area. No other evidence was filed in response to the appeal.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the evidence of record supports a reduction in the subject's improvement assessment.

The Board finds the appellant failed to establish that the subject dwelling should have an increased improvement assessment based on the five comparables presented. Moreover, since the board of review in substance offered to stipulate to the reduction issued for this property in Docket No. 18-31034, the Board finds a reduction in the subject's assessment commensurate with the board of review proposal is justified.

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 17, 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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