



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

APPELLANT: Joel Hammerman & Kathryn Malizia
DOCKET NO.: 21-21945.001-R-1
PARCEL NO.: 11-19-216-026-0000

The parties of record before the Property Tax Appeal Board are Joel Hammerman & Kathryn Malizia, the appellants, by attorney Kevin P. Burke, of Smith Hemmesch Burke & Kaczynski, 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: \$14,025
IMPR.: \$23,637
TOTAL: \$37,662

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 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 three-story owner-occupied dwelling of masonry construction with 7,684 square feet of living area. The dwelling was constructed in 1883. Features of the home include a full basement with finished area, four fireplaces and a two-car garage. The property has an 11,778 square foot site. The subject property is located in Evanston Township, Cook County.

The appellants contend the assessment of the subject property is incorrect based on a contention of law. Specifically, the appellants argued the subject's assessment should be calculated pursuant to Section 10-40 to 10-85 of the Property Tax Code (35 ILCS 200/10-40 through 10-85) known as the Historic Residence Assessment Freeze Law. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$37,662.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$132,214. In support of its contention of the correct assessment,

the board of review submitted sales and assessment data for three suggested comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

On March 21, 2025, the appellants filed a Motion for Rollover pursuant to Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellants explained that on January 10, 2025, the Circuit Court of Cook County entered a Memorandum/Order reversing the Property Tax Appeal Board's decision pertaining to the subject property under Docket Number 19-24215.001-R-1. The Court remanded the matter to the Property Tax Appeal Board to properly apply Section 10-40 of the Property Tax Code (35 ILCS 200/10-40) and reduce the subject's assessment to reflect a market value of \$376,620 or an assessment of \$37,662. On remand, the Property Tax Appeal Board issued a decision on March 18, 2025, reducing the subject's assessment to \$37,662 pursuant to the Memorandum/Order issued by the Circuit Court of Cook County. With respect to this instant 2021 tax year appeal, the appellants asserted the subject property is an owner-occupied residence; the subject property is located in Evanston Township; the 2019 tax year was the first year of the general assessment period; and the Property Tax Appeal Board decision issued on Remand was not reversed or modified upon review. Therefore, the appellants requested the Property Tax Appeal Board's decision on Remand be carried forward to the subsequent 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The Cook County Board of Review did not file a response to the appellants' Motion for Rollover.

Conclusion of Law

The appellants raised a contention of law asserting that the assessment of the subject is incorrect, specifically, the appellants argued the subject's assessment should be calculated pursuant to Section 10-40 to 10-85 of the Property Tax Code (35 ILCS 200/10-40 through 10-85) known as the as the Historic Residence Assessment Freeze Law. The board of review submitted sales and assessment inequity data for three suggested comparables in support of the subject's assessment. When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

Subsequently, the appellants filed a Motion for Rollover pursuant to Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The Cook County Board of Review did not file a response to the appellants' Motion for Rollover and therefore waived any objection. (86 Ill.Admin.Code §1910.64(d)). The Property Tax Appeal Board Hereby Grants the appellants' Motion for Rollover.

The record shows that on January 10, 2025, the Circuit Court of Cook County entered a Memorandum/Order reversing the Property Tax Appeal Board's decision pertaining to the subject property under Docket Number 19-24215.001-R-1. The Court remanded the matter to the Property Tax Appeal Board to properly apply Section 10-40 of the Property Tax Code (35 ILCS 200/10-40) and reduce the subject's assessment to reflect a market value of \$376,620 or an assessment of \$37,662. On March 18, 2025, the Property Tax Appeal Board issued a decision on Remand under Docket Number 19-24215.001-R-1, reducing the assessment of the subject

property to \$37,662 in accordance with the Memorandum/Order of the Circuit Court of Cook County.

Based on this record, the Property Tax Appeal Board finds that the final assessment of the subject property as established by the Board for the 2019 tax year shall be carried forward to the 2020 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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.

The record disclosed the Property Tax Appeal Board issued a decision on Remand reducing the subject's assessment for the 2019 tax year to \$37,622. The record further indicates that the subject property is an owner-occupied dwelling and that 2019 and 2021 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 after the Board's decision on Remand or that the decision on Remand has been reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision on Remand plus the application of an equalization factor, if any.

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

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: July 15, 2025

Clerk of the Property Tax Appeal Board

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

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