



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

APPELLANT: James Hoag & Marcia Glenn
DOCKET NO.: 21-24656.001-R-1
PARCEL NO.: 02-20-204-014-0000

The parties of record before the Property Tax Appeal Board are James Hoag & Marcia Glenn, the appellant(s); 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: \$10,550
IMPR.: \$56,250
TOTAL: \$66,800

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 is improved with a 56-year-old, two-story residential building of masonry construction containing 5,739 square feet of gross building area. Features of the subject include a partial unfinished basement, central air conditioning, three fireplaces and a three-car garage. The property is situated on 52,751 square feet of land in Palatine Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends contention of law, overvaluation, and assessment inequity as the bases of the appeal. The appellant's contention of law was predicated on the Board's decisions for the 2019 lien year in docket number 19-39961 and the 2020 lien year in docket number 20-21067. For the 2019 lien year, the board of review and the appellant stipulated to a reduced assessment in the amount of \$66,800. For the 2020 lien year, hearing was held on January 26, 2023, and the Board's written decision reduced the total assessment to \$66,800 by application of the rollover

statute, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The instant appeal was submitted as a direct appeal of the board of review's 2021 decision, pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

In support of its overvaluation argument, the appellant submitted six suggested comparable properties. The comparable properties were sold from 2017 through 2020 for prices ranging from \$550,000 to \$1,000,000. The living areas ranged from 4,764 through 8,464 square feet. The appellant also submitted a pint-out from the Cook County Assessor's Office indicating adjustments made to 2020 property assessments for COVID-19 adjustments. In its brief, the appellant contends a reduction of 9.592% for COVID-19 relief should be applied to the subject property's assessment. The appellant also indicates the subject property is aged and dated unlike newly renovated homes across the street from the subject property.

In support of its assessment inequity argument, the appellant submitted nine comparable properties. The assessments of the comparables properties ranged from \$8.00 to \$13.52 per square foot of living area. They ranged in living area square footage from 4,764 to 8,464. The appellant also included a copy of the board of review's written decision assessing the subject property at \$71,820 for the lien year at issue in the instant appeal. Based on the evidence submitted, the appellant requested an assessment reduction to \$60,400.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,820. The subject property had an improvement assessment of \$61,270, or \$10.68 per square foot of living area. The subject's assessment reflected a market value of \$718,200, or \$125.14 per square foot of living area including land, when applying the 2020 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review indicates on its Notes on Appeal that it has no objection to the appellant's rollover request pursuant to 35 ILCS 200/16-185 based on docket number 19-39961.

In rebuttal dated March 27, 2023, received by the Board March 31, 2023, the appellant contends its appeal is a direct appeal and the board of review did not object to the appellant's rollover request. The appellant contends that the board of review did not submit any evidence to contradict the appellant's request for a \$60,400 assessment.

Hearing was held on August 17, 2023. The appellant confirmed his arguments and documentary evidence in testimony.

The board of review representative rested on the evidence submitted.

Conclusion of Law

As a preliminary matter, the appellant requests that the PTAB grant it relief based on the COVID-19 pandemic. The PTAB distinguishes between a request for relief just because the pandemic occurred ("COVID Relief") and a request based on the pandemic's effect on market conditions, or the income-producing capacity of a given property. The former would only require the appellant to show that the pandemic occurred -not that the pandemic affected or contributed to changes in the relevant market or other factors related to the property's

assessment. The latter would require the appellant to meet its burden to provide substantive evidence or legal argument sufficient to challenge the property's assessment.

As an administrative agency, the Property Tax Appeal Board only has the authority that the General Assembly confers on it by statute. *Spiel v. Property Tax Appeal Bd.*, 309 Ill. App. 3d 373, 378 (2d Dist. 1999). Consequently, to the extent that the PTAB acts outside its statutory authority, it acts without jurisdiction. See *Bd. of Educ. of City of Chicago v. Bd. of Trustees of Pub. Sch. Teachers' Pension & Ret. Fund of Chicago*, 395 Ill. App. 3d 735, 739–40 (1st Dist. 2009). The Board has no statutory authority to reduce assessments solely because the pandemic occurred (i.e., to grant "COVID Relief"). However, if an appellant presents evidence demonstrating the pandemic resulted in or contributed to a reduction in the subject property's assessment, that may serve as the basis for a reduction. But the appellant is not entitled to a reduction just because the pandemic occurred.

The Board finds that the assessment as established by the Board for tax year 2020 should be carried forward to the instant tax year as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code provides, in relevant 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 Board issued a decision lowering the subject's assessment for tax year 2019 based on the parties' stipulation and rolled over the same assessment amount for tax year 2020. (86 Ill.Admin.Code §1910.90(i)), and that tax year 2020 and the instant tax year of 2021 are in the same general assessment period for Palatine Township. Cook County, Ill., Code of Ordinances §§ 74-31 and 74-32(1). The Board further finds that the subject is owner-occupied based on the appellant's statement in Section II of the appeal form, which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction, or that the Board's 2020 decision was reversed or modified upon review. In addition, the board of review' indicated it does not object to the roll-over. For these reasons, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's assessment should be carried forward, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's 2019 decision plus the application of an equalization factor, if any.

The appellant also argued overvaluation and assessment inequity as further bases for its appeal. However, the Board finds these arguments not applicable in the instant case based on Standing Order No.3 of the State of Illinois Property Tax Appeal Board entered October 2, 2023, which is applicable to all current and future appeals filed with the PTAB. Standing Order No. 3 provides, in part:

The PTAB finds the word “shall” in the Rollover Statute is **mandatory and binding** on this Board, and a literal interpretation was the intent of the Illinois General Assembly. As a result, once the PTAB issues a decision reducing the assessment of an owner-occupied residential property, the PTAB lacks the authority to issue a decision in the remaining years of the general assessment period granting a further assessment reduction, regardless of the basis of the appeal.

Therefore, the Board finds its 2020 decision to reduce the assessment to the 2021 lien year by application of the rollover statute, Section 16-185, *supra*, is justified. The total assessment is reduced to \$66,800, subject only to the State multiplier.

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:

November 21, 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

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