



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

APPELLANT: John A. Miller
DOCKET NO.: 21-24791.001-R-1
PARCEL NO.: 05-17-307-035-0000

The parties of record before the Property Tax Appeal Board are John A. Miller, the appellant, by attorney John P. Brady, of Tully & Associates, 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: \$49,005
IMPR.: \$60,995
TOTAL: \$110,000

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 property is a 21,780 square foot site located in Winnetka, New Trier Township, Cook County. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance. The subject improvement is an approximately 94-year-old, multi-story dwelling of frame and masonry construction with 5,171 square feet of living area. Features of the dwelling include six bathrooms, a full basement, air-conditioning, and a two and a half-car garage.

The appellant originally claimed assessment inequity as the basis of the appeal, however, for hearing, the appellant contended that the assessment of the subject property as established by the decision of the Board for the 2020 tax year should be rolled over to the 2021 tax year pursuant to

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185)¹. To support this argument, the appellant submitted information regarding the Board's 2020 decision, which lowered the total assessment of the subject property to \$110,000 based upon a stipulation between the parties. The appellant also submitted the Cook County Treasurer's Office property tax exemption history for the subject property. According to the exemption history, the subject property received the homeowner's exemption for tax year 2021. The appellant argued that since the property is an owner-occupied residential property the subject's total assessment be reduced to \$110,000 based on the rollover statute.

The board of review submitted its "Board of Review Notes on Appeal," disclosing a total assessment of \$123,658 for the subject. The subject property has an improvement assessment of \$74,653 or \$14.44 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four comparable properties and requested that the assessment be confirmed.

However, the board of review agreed that the singular issue to be decided at the hearing was the application of the Board's Standing Order No.3 regarding a "rollover" from the 2020 decision, as Standing Order No.3 clearly prohibits a second reduction during the triennial.²

The appeal was heard on December 11, 2025. At the hearing, the appellant argued that the 2020 stipulated assessed amount should be carried forward to the 2021 tax year, as all the requirements of Section 16-185 of the Property Tax Code were met, no exceptions applied, and the 2020 Board's decision was not reversed.

The board of review argued it relied on the Board's 2019 decision (docket number 2019-24665), granting an assessment reduction to \$123,658 by way of stipulation, and argued that decision should be rolled over to this 2021 appeal. The board of review argued that the 2019 \$123,658 figure became the appropriate assessed value for the remainder of the triennial, i.e., 2020 and 2021. The board of review contended that the application of Standing Order No. 3 required the Board's 2019 decision to rollover to 2021. The board of review argues that the 2020 decision should not rollover because it was not the first year of the general assessment period and there was a prior Board reduction in the first year. Under these circumstances, a "rollover" from the first year of the general assessment period controls. If the Board were to rollover year two of the assessment period, it would violate Standing Order No.3's mandatory language that an assessment reduction for the first year of the triennial "shall" remain in effect for the remainder of the general assessment period. The board of review also argued that the Board's 2020 decision

¹ Section 16-185 of the Property Tax Code provides will be referred to as the "rollover statute" and states 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.

² [Standing Order No 3.docx](#) Effective date 2 October 2023.

lowering the total assessed value violated public policy and was therefore void, even though the board of review had stipulated to the 2020 decision.

Conclusion of Law

The parties raised a contention of law questioning whether the assessment of the subject property as established by the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to Section 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.

As an initial matter, the board of review places undue emphasis on Standing Order No. 3. That order merely articulates the Board's interpretation of the rollover statute and serves as guidance for the Board's own application of the law. It is not itself a source of binding authority on the parties. The board of review's argument must therefore rise and fall on the plain language of section 16-185 of the Property Tax Code, not on the Standing Order.

Next, we must address the board of review's contention that the Board's 2020 decision was void, thereby permitting the 2019 assessment to carry forward without interruption. We disagree and reject this notion as both overstated and unsupported by the law. As explained below, judgments are not deemed void except in cases involving fundamental flaws, such as a lack of jurisdiction or a violation of due process, rather than ordinary errors of interpretation or later regrets by a party who had stipulated to the outcome.

A judgment, order, or decree entered by a court is void if the court lacks jurisdiction over the parties, subject matter, or lacks inherent power to enter the particular order involved. Potenz Corp. v. Petrozzini, 170 Ill. App. 3d 617, 618, 525 N.E.2d 173, 174-75 (2nd Dist. 1988). A void judgment can be attacked at any time in either a direct or collateral proceeding. Potenz Corp., 170 Ill. App. 3d at 618. "A void judgment is to be distinguished from an erroneous one, in that the latter is subject only to direct attack. A void judgment is one which, from its inception, was a complete nullity and without legal effect. In the interest of finality, the concept of void judgments is narrowly construed. Only in the rare instance of a clear usurpation of power will a judgment be rendered void. (Citation omitted). A judgment is not void merely because it is or may be erroneous." Id. at 620; citing, Baumlin & Ernst, Ltd. v. Gemini, Ltd. (4th Cir. 1980), 637 F.2d 238. As the concept of void judgments is narrowly construed, only a clear usurpation of power, such as acting in a manner inconsistent with due process of law, or lack of subject matter jurisdiction, or lack of jurisdiction over the parties, will render a judgment void. (Id. at 241.)

Regarding jurisdiction, the term "jurisdiction," while not strictly applicable to an administrative body, may be employed to designate the authority of the administrative body to act, and as such, the issue is governed by analogy to the rules that are applicable to the courts. 735 ILCS 5/3-101 et seq. An administrative agency is akin to a court of limited jurisdiction, thus the rules concerning jurisdiction and validity of orders are applicable in so much that an agency order would be declared void if the agency lacked jurisdiction over the parties or over the subject matter or lacked the inherent power to make or enter the order involved.

In Illinois, the Property Tax Appeal Board's power to adjust assessments comes from the Illinois Property Tax Code, specifically under 35 ILCS 200/16-180. This Board derives its authority from Sections 16-160 through 16-195 of the Property Tax Code. Section 16-185 specifically addresses the board's decision-making power and ability to modify assessments³.

For county-level appeals: The Board of Review in each county operates under Section 16-55 and subsequent sections of the Property Tax Code, which give them authority to review and revise assessments.

Therefore, regarding the 2020 matter, the Board's jurisdiction was not lacking, and there was subject-matter jurisdiction. See also 35 ILCS 200/16-160 (conferring authority upon the Board to consider decisions of boards of review pertaining to assessments of property). The Board usurped no power, nor did it act inconsistently with due process. Error, if any, does not render the 2020 decision void. Therefore, the Board's 2020 decision cannot be collaterally attacked in this matter. Instead, the application of the rollover statute should have been raised and contested by the board of review during the 2020 appeal, or by administrative review of that matter. See Section 1910.40(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(b)) We conclude that, even if contrary to the rollover statute, the 2020 judgment is not void.

Regarding how the 2020 decision came to be, Section 16-180 of the Property Tax Code states in pertinent part, "All proceedings before the Property Tax Appeal Board shall be considered de novo...meaning the Board will only consider the evidence, exhibits and briefs submitted to it . . ." (86 Ill.Admin.Code §1910.50(a)). The Board shall decide each appeal or case appealed to it, and the decision shall be based upon equity and the weight of evidence and not upon constructive fraud and shall be binding upon appellant and officials of government. (35 ILCS 200/16-185). Each decision by the Board is necessarily fact specific, based upon the particular record of each case, and on the evidence or agreements as submitted by the parties. See Lei Zhang v. Cook County Board of Review, PTAB Docket No. 2016-41781. The Board is not an advocate, it adjudicates appeals. The jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it with the information it has at that time; the Board has no jurisdiction to address any alleged procedural and/or due process violations regarding actions and/or inactions at the local board of review level. (35 ILCS 200/16-180).

The parties agree that the 2020 decision was entered based on a stipulation between the parties. Parties are bound by their stipulations unless such stipulations are shown to be unreasonable, the result of fraud, or violative of public policy. See Preston Industries, Inc. v. Cook County Board of Review, PTAB Docket No. 2007-25659. Courts look favorably upon stipulations that promote the disposition of cases and the simplification of issues. The record contains no evidence of unreasonableness, violation of public policy, or fraud warranting rejection of the stipulation entered by the Cook County Board of Review and later accepted by this body.

³ The Board also operates under its own administrative rules found in the Illinois Administrative Code at 86 Ill. Adm. Code 1910, which establishes the procedures for filing appeals and conducting hearings.

The Board takes official notice that it rendered a decision lowering the subject's assessment for tax year 2020 pursuant to the parties' agreement. Furthermore, we note that tax years 2020 and 2021 fall within the same general assessment period for New Trier Township, and 2021 was the last year of the New Trier Township triennial. (86 Ill.Admin.Code §1910.90(i))

The Board further finds that the subject is owner-occupied based on the appellant's response to Section 1b of the residential appeal form, which states that the subject is owner-occupied, and the homeowner's exemption history of the subject property. The record contains no evidence indicating that the subject was sold in an arm's-length transaction after the Board's decision for the 2020 tax year, that the subject was improved, destroyed, or that the Board's decision for the 2020 tax year was reversed or modified upon review. For these reasons, the Board finds by a preponderance of the evidence that the subject's 2020 assessment should be carried forward to the 2021 tax year, pursuant to section 16-185 of the Property Tax Code, 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

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: _____

February 17, 2026



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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