



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

APPELLANT: James Findlay
DOCKET NO.: 21-25030.001-R-1
PARCEL NO.: 05-21-200-006-0000

The parties of record before the Property Tax Appeal Board are James Findlay, 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 **An Increase** 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: \$175,373
IMPR.: \$151,266
TOTAL: \$326,639

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 consists of a two-story dwelling of frame construction with 4,449 square feet of living area. The dwelling is 12 years old. Features of the home include a partial basement, central air conditioning, a fireplace, and a three and one-half-car garage. The property has a 31,886 square foot site located in Winnetka, New Trier Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables. The comparables are located in Winnetka and all have frame construction. They range in age from 3 to 22 years old and in size from 3,804 to 4,853 square feet of living area. They have improvement assessments that range from \$26.34 to \$59.59 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$319,466. The subject's assessment reflects a market value of

\$3,194,660, land included, when using the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$144,093, or \$32.39 per square foot of living area. In support of its contention of the correct assessment the board of review submitted four properties suggested as comparable to the subject. The comparables are located in Winnetka. Two them are located on the subject's block. Three of the comparables are masonry constructed and one is of frame construction. They range in age from 7 to 58 years old and in size from 4,102 to 4,368 square feet of living area. They have improvement assessments that range from \$29.37 to \$53.28 per square foot of living area.

The board of review submitted a motion to correct the assessed valuation based on PTAB's Standing Order #3. The motion included four exhibits: 1) the subject property's 2019 PTAB decision, docket 19-25140.001-R-1; 2) a printout of the subject's recent assessment history, commonly known as an "ASIQ" printout; 3) a copy of the subject property's 2020 PTAB decision; and 4) a copy of the PTAB's Standing Order #3.

In reply, the appellant stated the board of review's motion should be denied as it is not supported by standing or statute, nor is the appellant's appeal controlled by PTAB's Standing Order #3. The appellant included three exhibits: 1) a letter from the Cook County Assessor's office; 2) the Cook County Board of Review township appeal filing opening and closing dates; and 3) a request for an extension of time to submit documentation as the board of review had not posted its certified assessed valuations for New Trier Township.

The appellant stated the board of review lacks standing to appeal because only a taxpayer and/or owner of the property or taxing district may file an appeal to the PTAB pursuant to 86 Ill. Adm. Code 1910.10(c). The appellant noted the subject appeal was filed 77 days after the 2019 written decision, which is beyond the 30-day limit; therefore, the PTAB lacks authority to grant the board of review's request.

In addition, the appellant argued PTAB's Standing Order #3 cites paragraph 5 of section 16-185 of the Property Tax Code (Rollover Statute); however, paragraph 4 of the same section should also be considered. It states:

"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 (see also 86 Ill. Adm Code 1910.50(h)).

The appellant argued the subject appeal is not controlled by PTAB's Standing Order #3. The first year of the triennial reassessment period for the subject property was 2019. Standing Order #3 applies to the remaining years of the general assessment period. However, 2020 was not a normal year as the assessor issued reductions for covid relief. As evidence of this, the appellant

submitted a letter from the assessor's office that indicated the subject's 2020 assessment was reduced to \$319,466, due to the devastating effects of covid and economic downturn.

The appellant argued the facts at hand are similar to the 2009 reassessment period wherein Cook County changed the assessment percentage for residential properties from an assessment ratio of 16% to 10%. The appellant cited numerous instances wherein the PTAB did not rollover 2007 and 2008 assessment reductions to 2009 since the "rollover" would result in an inequitable assessment. For example, PTAB's Docket No. 2009-29230 decision states:

"The Property Tax Appeal Board also takes notice that the Cook County Board of Commissioners through the passage of Ordinance No. 08-O-51 (the "Ordinance") amended Chapter 74 Taxation, Article II, Division 2 Section 74-64, effective for the 2009 tax year. (See 86 Ill.Admin.Code §1910.90(i).) The Ordinance changed the statutory assessment classification level of assessments for class 2 property throughout Cook County from 16% to 10%. The Board finds that carrying forward the assessment from the 2007 and 2008 tax years to the 2009 tax year without recognizing the fact that assessment levels were reduced in Cook County for the 2009 tax year is inequitable since the prior year's decision was founded on market value and a substantially higher level of assessment. The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art.IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. *Apex Motor Fuel Co. v. Barrett*, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. *Kankakee County Board of Review*, 131 Ill.2d 1, 20 (1989); *Apex Motor Fuel*, 20 Ill. 2d at 401; *Walsh v. Property Tax Appeal Board*, 181 Ill.2d 228, 234 (1998). The Board finds that carrying forward the decisions from the 2007 and 2008 tax year to the 2009 tax year would violate this directive." (Ex. 5).

In further support of this argument, the appellant cited PTAB decision 2009-31591-R-1 wherein the PTAB issued a rollover of a prior year reduction to the 2009 assessment year without considering the appellant's appraisal. This decision was reversed and remanded by the Cook County Circuit Court stating "(i)n 2009 reassessments were done, reflecting new market values." 2014 COPT 00004.

The board of review submitted a reply. Firstly, the board stated it is not the appellant. The portion of the of the statute cited by the appellant addresses procedure and does not address the application of Standing Order #3, and the PTAB has the authority to grant the board of review's motion. Secondly, the board of review argued Standing Order #3 applies to the subject appeal based on the use of "shall" in Section 16-185. The assessor has no authority to reduce an assessment after a PTAB reduction. For these reasons, the board of review requested an increase in the subject's assessment to the same assessment as the PTAB's 2019 assessment reduction.

At hearing, the appellant described the subject property. He presented the suggested comparable properties and stated they are located within one-half mile from the subject property, and comparable #1 is the most similar to the subject. The subject's land assessment reflects the fact that the subject is located along the lake. The subject's 2019 PTAB appeal docket 19-25140-R-1 resulted in an assessment reduction.

The board of review's representative indicated PTAB's Standing Order #3 states a prior year reduction shall remain in place for the remainder of the triennial unless the subject is sold, or the PTAB's decision has been reversed or modified on review. He argued the 2020 assessor's reduction was improper and the subject's assessment should be increased to the 2019 assessment reduction granted by the PTAB. In addition, the board of review's representative argued the subject's location along the lake indicates it should have a higher improvement assessment in addition to a higher land assessment, and its suggested comparables support the subject's assessment.

The appellant argued the subject appeal is not a rollover appeal. A rollover appeal must be filed within 30 days of a prior year PTAB decision. The subject appeal was filed prior to the PTAB's 2020 decision and more than 30 days after the PTAB's 2019 decision. Therefore, it is not a rollover appeal and not constrained by 35 ILCS 200/16-185 or Standing Order #3.

Conclusion of Law

As to the appellant's assessment inequity argument, 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #5 and the board of review's comparable #1. These comparables are located near the subject property, frame constructed, and are similar in square footage of living area to the subject property. These comparables range from \$26.34 to \$32.76 per square foot of living area. The subject's improvement assessment of \$32.39 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

As to the board of review's assertion 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 2021 tax year, when a contention of law is raised the burden of proof is a preponderance of the evidence. (35 ILCS 200/16-185) and (See 5 ILCS 100/10-15).

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. (Emphasis added.)

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 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 at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-215 through 9-225 of the Code, 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 the subsequent year or years directly to the Property Tax Appeal Board. (See Section 16-185 of the Code.)

The board of review contends 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 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185) The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-25140.001-R-1. In that appeal, the PTAB reduced the subject's assessment from \$347,246 to \$326,639 based on the evidence submitted by the parties. In 2020, the assessor reduced the assessment to \$319,466 based on Covid relief. On further appeal to the PTAB in 2020, a "No Change" decision was issued. This decision was upheld by the Cook County Circuit Court.

For reference, the relevant dates are as follows:

The PTAB's 2019 decision was issued on April 19, 2022. (docket 19-25140)
The PTAB's 2020 decision was issued on August 22, 2023. (docket 20-48629)
The appellant's 2021 PTAB appeal was filed on July 27, 2022. (docket 21-25030)

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2019 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code. 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. (see Standing Order #3) The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2019 tax year. The record further indicates that the subject property is an owner-occupied dwelling and

that 2019 and 2021 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 or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The Property Tax Appeal Board finds that an increase in the subject's assessment is warranted to reflect the assessment as established in the Board's 2019 decision. The Board notes the appellant was given an opportunity to withdraw the 2021 appeal but did not withdraw it.

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: _____

September 16, 2025



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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