



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

APPELLANT: Jeff Glowacki
DOCKET NO.: 21-31526.001-R-1 through 21-31526.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Jeff Glowacki, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-31526.001-R-1	09-35-311-032-0000	4,909	10,634	\$15,543
21-31526.002-R-1	09-35-311-033-0000	4,909	10,956	\$15,865
21-31526.003-R-1	09-35-311-034-0000	4,909	10,634	\$15,543

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 71-year-old, two-story, single-family dwelling of frame and masonry construction with 3,576 square feet of living area. Features of the home include a full basement with a formal recreation room, central air conditioning, and a two-car garage. The property has a 4,675 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance. The subject property has three PINs. The appellant indicated in the Residential Appeal that the subject property is owner-occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$565,000 as of January 1, 2019. The appellant also provided evidence in the form of a board of review

decision that showed the total assessment of 09-35-311-032-0000 to be \$20,025, the total assessment of 09-35-311-033-0000 to be \$20,484, and the total assessment of 09-35-311-034-0000 to be \$20,025 for a total improvement assessment of \$60,534. The subject's assessment reflects a market value of \$605,340 or \$169.28 per square foot of living area, including land, when using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. The appellant requested that the 2020 three-year average median level of assessment of 8.31% apply and submitted an Illinois Department of Revenue release in support of this contention.

Furthermore, the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-30255.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$53,449, after adjusting for equalization. The tax years 2019 and 2021 are within the same general assessment period and the appellant disclosed in the 2019 appeal that the subject property is an owner-occupied residence. The appellant is the same for 2019 and 2021.

The board of review submitted its "Board of Review Notes on Appeal" that only included information on PIN 09-35-311-032-0000. In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

Conclusion of Law

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.

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.

35 ILCS 200/16-185. Additionally, section 10-15 of the Illinois Administrative Procedure Act states: "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes official notice that under 19-30255.001-R-1 it rendered a decision lowering the subject's assessment for tax year 2019 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2019 and the instant tax year of 2021 are in the same general assessment period for Maine Township. The Board further finds that the subject is owner-occupied based on the appellant's statement in Section II of the 2021 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 subsequent to the Board's decision

for the 2019 tax year, or that the Board's decision for the 2019 tax year was reversed or modified upon review. For these reasons, the Board finds by a preponderance of the evidence that the subject's assessment should be carried forward to the 2021 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's decision for the 2019 tax year, plus the application of an equalization factor, if any.

The decision under 19-30255.001-R-1 found that the subject had a market value of \$565,000. An equalization factor of 9.46% was found to be appropriate for 2019. The Board finds that for the lien year of 2021 the appellant also submitted sufficient evidence in the form of an Illinois Department of Revenue release that showed the three-year average median level of assessment of 8.31%. As such, the reduction shall reflect this equalization.

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: _____

October 15, 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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