



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

APPELLANT: Reuven Hicks
DOCKET NO.: 21-31628.001-R-1 through 21-31628.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Reuven Hicks, the appellant, 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
21-31628.001-R-1	29-07-415-020-0000	962	2,640	\$3,602
21-31628.002-R-1	29-07-415-021-0000	1,258	2,640	\$3,898

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 an owner-occupied residence that was the subject matter of a decision for the prior tax year 2020 which was issued on September 20, 2022, a date subsequent to the appellant commencing this appeal on September 6, 2022.

As part of the appeal submissions, the appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2020 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, in part, 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 20-34991. In that appeal, the Property Tax Appeal Board issued a decision lowering the combined assessment of the subject property's two parcels to \$7,500 based on the stipulation submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the 2021 final decision of the subject parcels disclosing the total combined assessment of \$17,427.

As part of its submission, the board of review acknowledged the appeal claims entitlement to a "rollover" pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) based on the decision issued by the Property Tax Appeal Board in Docket No. 20-34991. The board of review further stated that 2020 was the first year of the general assessment cycle and no township equalization factor was applied by county assessment officials. The board of review had no objection to the rollover request.

Conclusion of Law

The appellant, in part, raised a contention of law asserting that 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 of the Property Tax Code. (35 ILCS 200/16-185). 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.

The Property Tax Appeal Board finds that the assessment as established by this Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to the owner-occupied residence "rollover" provision provided by section 16-185 of the Property Tax Code.

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:

May 16, 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

AGENCY

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APPELLANT

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