FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Derek Wolff Trust
DOCKET NO.: 21-47112.001-R-2
PARCEL NO.: 18-07-300-052-0000

The parties of record before the Property Tax Appeal Board are Derek Wolff Trust, the appellant(s), by attorney Nora Devine, of The Devine Law Group, LLC 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:	$38,927
IMPR.:	$191,073
TOTAL:	$230,000

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 subject property consists of a five-year-old, two-story, dwelling of frame construction with 4,559 square feet of living area. The property has a 33,130 square foot site and is located in Hinsdale, Lyons Township, Cook County. Features of the home include a full basement and a three-car garage. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.[1] The record discloses that the subject property is owner-occupied during the lien year.

[1] The Board finds the board of review's figures were incorrect and the correct living area square footage for the subject property is 4,559 square feet. The Board finds the correct classification for the subject property a class 2-08 property based on the Cook County Assessor's Office property card submitted into evidence and a stipulation between the parties at hearing.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales. The appellant also contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four suggested equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $225,687. The subject's assessment reflects a market value of $2,256,870 or $495.04 per square foot of living area, including land, when applying the 10% level of assessment for a class 2 property applying determined by the Cook County Real Property Assessment Classification Ordinance. The subject property has an improvement assessment of $186,760 or $31.26 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested comparables. Two of the comparables contained with sales data and all four contained equity information.

In rebuttal, the appellant submitted the Multiple Listing Service (MLS) data sheets for the board of review's suggested comparables reaffirmed its position that the 2021 assessed value for the subject property is excessive and that the total assessment should be reduced.

The matter proceeded to hearing on November 20, 2025. At hearing, the appellant requested to consolidate docket number 21-47112 with docket number 22-51615 regarding the same subject property and within the same triennial. The board of review voiced no objection. The administrative law judge granted consolidating the two cases for hearing purposes only.

At hearing, the appellant requested that the assessed value should be reduced to $122,669, or in the alternative, based on the uniformity evidence, the assessment should be reduced to $125,458. The appellant disclosed that the board of review erroneously listed the living area square footage as 5,975 square feet with the wrong classification. The appellant disclosed that the correct square footage is 4,559 square feet, which makes the correct classification a class 2-08 property based on the Cook County Assessor's Office property card submitted into evidence. The Board of Review analyst stipulated to the correction in the subject's living area square footage. The appellant asserted that the total assessment for the subject property is excessive and should be reduced.

At hearing, the board of review analyst referred to the Board's 2020 decision, which lowered the total assessment of the subject property to $230,000 based upon a stipulation between the parties. The board of review analyst testified 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 and the application of the Board's Standing Order No.3[2] regarding a "rollover" from the 2020 decision, as Standing Order No.3 clearly prohibits a second reduction during the triennial. The appellant's attorney disclosed they were not involved for the 2020 appeal and that the subject property is owner-occupied. The administrative law judge took notice that there was a PTAB decision for a reduction in assessment to $230,000 with a decision date of October 15, 2024, which was after the evidentiary period in this matter.

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

On November 20, 2025, subsequent to this hearing, the appellant withdrew its appeal for 22-51615.

Conclusion of Law

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 2020 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). 4 of 9 Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

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.

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 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 disclosed that the subject property is an owner-occupied residence. The administrative law judge took judicial notice of the PTAB decision for a reduction in assessment to $230,000 by a stipulation between the parties with a decision date of October 15, 2024. The Board finds that the 2020 PTAB decision was issued after the evidentiary period for this appeal under Docket Number 20-39454.001-R-1.

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 20-39454.001-R-1,

it rendered a decision lowering the subject's assessment 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 Lyons 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 2020 tax year, or that the Board's decision for the 2020 tax year was reversed or modified upon review. For these reasons, the Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's 2020 tax year decision, 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

Member

DISSENTING:

C E R T I F I C A T I O N

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 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 9-215 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."

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Derek Wolff Trust, by attorney:
Nora Devine
The Devine Law Group, LLC
53 West Jackson Blvd
Suite 626
Chicago, IL 60604

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602