FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bart Garvin
DOCKET NO.: 21-52257.001-R-1
PARCEL NO.: 18-06-404-012-0000

The parties of record before the Property Tax Appeal Board are Bart Garvin, the appellant(s), by attorney Jeffrey G. Hertz, of Sarnoff Property Tax 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 ***No Change*** 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:	$6,733
IMPR.:	$26,327
TOTAL:	$33,060

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a Cook County Board of Review decision pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), 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 79-year-old one-level residence, a single-family dwelling of frame construction with 1,145 square feet of living area. Features of the home include a full basement, three bedrooms, and one bathroom. The property has a 7,695-square-foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables with varying degrees of similarities to the subject. The comparables ranged in age from 67 to 95 years and in living square

footage from 1,574 to 1,645. Based on this evidence, the appellant is requesting an assessment amount of $27,796.

In addition, 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 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 2017-40432.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to $33,060 based on an equity argument. The appellant's cover letter asserts that the subject is owner-occupied.

The board of review submitted its "Board of Review Notes on Appeal," disclosing the total assessment for the subject of $34,000. The subject property has an improvement assessment of $26,440 or $11.16 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables.

In support of the current argument, the board of review submitted four comparables. These comparables are described as one or two-story, frame or masonry, multi-family dwellings. They range: in age from 49 to 113 years; in size from 636 to 2,616 square feet of building area; and in improvement assessment from $5.93 to $19.29 per square foot of building area.

Conclusion of Law

The appellant made a contention of law argument based on the previous decision. The appellant argued that 2020 decision should be applied to the 2021 assessment year based on section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which 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.

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

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

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