



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

APPELLANT: John and Grace Guttilla
DOCKET NO.: 21-58875.001-R-1
PARCEL NO.: 04-29-105-007-0000

The parties of record before the Property Tax Appeal Board are John and Grace Guttilla, the appellant(s), by attorney Michael 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:

LAND: \$5,839
IMPR.: \$37,161
TOTAL: \$43,000

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 2020 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 a 12-year-old, two-story single-family dwelling of frame and masonry construction containing 2,410 square feet of living area. Features include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The property is situated on a 4,866-square-foot site located in Glenview, Northfield Township, Cook County. The property is classified as a Class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that the assessment of the subject property, as established by the Property Tax Appeal Board's decision for tax year 2019, should be carried forward to tax year 2021 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant states that the subject property is an owner-occupied residence and was the subject of an appeal before the Property Tax Appeal Board in the prior year under Docket Number 2020-36846.001-R-1. In

that appeal, the Board issued a decision reducing the total assessment of the subject property to \$43,000 based on the evidence submitted by the parties. The appellant, through counsel, asserts that tax years 2019 and 2021 fall within the same general assessment period. The appellant also submitted assessment data for four comparable properties to demonstrate that the subject is being inequitably assessed.¹

The Board of Review submitted its “Board of Review Notes on Appeal,” reporting a total assessment for the subject property of \$43,884, including an improvement assessment of \$38,045. The Board of Review did not stipulate to the 2019 Property Tax Appeal Board decision that reduced the subject’s total assessment to \$43,000. The Board argued that the rollover should be denied because the subject property was not receiving a homeowner’s exemption and provided a property information report from “CookViewer”, the Cook County’s interactive parcel viewer, in support of that position. The Board further submitted four comparable properties of varying degrees of similarity to the subject, providing both equity and sales data for each comparable.

Conclusion of Law

The appellant raised a contention of law asserting 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 2018 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.

As a preliminary matter, the Board finds that the Board of Review’s argument—that the appellant’s failure to apply for a homeowner’s exemption is tantamount to the property not being owner-occupied—lacks merit. This Board has consistently held that the absence of a homeowner’s exemption, standing alone, is insufficient to deny the application of a “rollover” assessment reduction. Pursuant to 35 ILCS 200/16-185, the determinative factor is actual owner-occupancy, not the presence or absence of the exemption. Therefore, a prior year’s reduction may still be carried forward where the appellant demonstrates that the subject property was owner-occupied, regardless of whether a homeowner’s exemption was claimed.

The Property Tax Appeal Board further finds that the assessment 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 in section 16-185 of the Property Tax Code.

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

¹ Appellant requested a reduction based on this Board’s sua sponte rollover decision in 2020. That decision was derived from the reduction applied in 2019, which is the first year of the general assessment period and therefore serves as the basis for the rollover. Under 86 Ill. Adm. Code §1910.50(c), a rollover applies to any subsequent appeal filed within the same assessment period.

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 Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2019 tax year. The 2019 and 2021 tax years fall within the same general assessment period. The record contains no evidence that the subject property sold in an arm's-length transaction after the Board's decision, nor is there any indication that the Board's decision has been reversed or modified upon review. The appellant's petition also affirms that the subject is owner-occupied. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment established in the Board's prior decision, subject to 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: _____

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: June 16, 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 9-125 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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