



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

APPELLANT: Adam Jidd
DOCKET NO.: 22-30811.001-R-1
PARCEL NO.: 09-11-207-004-0000

The parties of record before the Property Tax Appeal Board are Adam Jidd, the appellant(s), by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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: \$11,304
IMPR.: \$43,033
TOTAL: \$54,337

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (*35 ILCS 200/16-185*) challenging the assessment for the 2022 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 a ten-year-old, two-story, building of masonry construction containing 3,604 square feet of gross building area. The property is situated on 12,560 square feet site in Maine Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to Section 16-185 of the Property Tax Code. *35 ILCS 200/16-185*. The appellant submitted a one-page brief in which it was argued the subject property was an owner-occupied residence; that it was the subject matter of an appeal before the Property Tax Appeal Board in

2021 under Docket Number 21-35698; that 2021 and the instant lien year 2022 are in the same general assessment period. In the 2021 appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$48,721 based on the evidence submitted by the parties. The appellant submitted a copy of that decision.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,365. In support of its contention of the correct assessment the board of review submitted four equity comparable properties and one comparable sale property.

The instant lien year 2022 is the first year of the general assessment period. *35 ILCS 200/9-220; 86 Ill.Admin.Code §1910.5(b)(12)*. The general assessment period for Maine Township began in the instant lien year 2022 and renews every three years thereafter. *Cook County, Ill., Code of Ordinances, ch. 74, §§31-32*.

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 2021 tax year should be carried forward to the 2022 tax year pursuant to Section 16-185, *supra*. When a contention of law is raised, the burden of proof is a preponderance of the evidence. *5 ILCS 100/10-15*. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The language of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is clear and unambiguous. It provides in relevant 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.

Therefore, the Property Tax Appeal Board finds that the assessment as established by the Board for the 2021 tax year should not be carried forward to the tax year at issue subject only to equalization as provided by Section 16-185.

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: _____

August 19, 2025



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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