



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

APPELLANT: Winston Cutler
DOCKET NO.: 22-35885.001-R-1
PARCEL NO.: 14-20-301-025-0000

The parties of record before the Property Tax Appeal Board are Winston Cutler, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Northbrook, 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: \$69,750
IMPR.: \$33,225
TOTAL: \$102,975

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 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 described as an owner-occupied residence which consists of a two-story multi-family building of masonry exterior construction with 3,908 square feet of gross building area and is approximately 123 years old. Features include a full unfinished basement. The property has a 4,650 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 21-31798.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$102,975 based on the evidence submitted by the parties.

In the instant appeal for tax year 2022, the appellant submitted assessment information on four equity comparables to demonstrate the subject property was being inequitably assessed. The comparables are located in the subject's neighborhood code and from close proximity to 1.1-miles from the subject. The comparables consist of class 2-11 two-story multi-family buildings of masonry exterior construction which range in age from 91 to 124 years old. The buildings range in size from 3,819 to 4,209 square feet of gross building area. Each comparable has a full basement, two of which have finished area. Each comparable has from a two-car to a three-car garage. The comparables have improvement assessments ranging from \$60,989 to \$72,480 or from \$15.97 to \$17.47 per square foot of gross building area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$66,436 or \$17.00 per square foot of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,000. For tax year 2022, the subject property has an improvement assessment of \$71,250 or \$18.23 per square foot of gross building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the subject's neighborhood code and in the subarea or ¼ of a mile from the subject. The comparables consist of class 2-11 three-story multi-family buildings of masonry exterior construction which range in age from 85 to 113 years old. The buildings range in size from 3,933 to 4,178 square feet of gross building area. Each comparable has a full basement, one with finished area. Three comparables have two-car garages. The comparables have improvement assessments ranging from \$72,200 to \$82,000 or from \$18.36 to \$20.32 per square foot of gross building area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds this provision of the Property Tax Code is controlling in that the prior year's assessment should be carried forward to the 2022 tax year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides 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 Property Tax Appeal Board takes notice that the subject property was the subject matter of an appeal the prior tax year under Docket Number 21-31798.001-R-1 where the Board issued a

decision in the 2021 appeal lowering the assessment of the subject property to \$102,975 based on the evidence submitted by the parties. (86 Ill.Admin.Code §1910.90(i)). The record further indicates that the subject property is an owner-occupied dwelling. The record also reveals that the 2021 tax year and the 2022 tax year are within the same general assessment period in Lake View Township. The record contains no evidence indicating the subject property sold in an arm's length transaction as of the Board's 2021 decision and the 2021 decision of the Property Tax Appeal Board has not yet been reversed or modified upon review. As a final point the board of review reported that no equalization factor was applied to the subject's assessment in 2022. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision.

For the 2022 appeal, the taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The parties submitted a total of eight equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #4 as well as board of review comparable #1 due to their superior finished basement feature when compared to the subject's unfinished basement.

As reduced in accordance with Section 16-185 of the Property Tax Code, the subject's improvement assessment is \$33,225 or \$8.50 per square foot of gross building area which is significantly below the five remaining equity comparables presented by both parties which range from \$17.22 to \$18.68 per square foot of gross building area. Based on the foregoing analysis, the Board finds that no further reduction in the subject's improvement assessment is warranted on grounds of lack of assessment uniformity beyond the reduction that is granted in accordance with 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: January 21, 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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