



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

APPELLANT: Stephen Farrell
DOCKET NO.: 22-38477.001-R-1
PARCEL NO.: 13-13-131-013-0000

The parties of record before the Property Tax Appeal Board are Stephen Farrell, the appellant 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: \$9,750
IMPR.: \$29,969
TOTAL: \$39,719

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 improved with a one-story, single-family residence of masonry construction with 1,295 square feet of living area. The residence is 100 years old. Its features include a full, unfinished basement, a one-car garage, and one full bathroom. The residence is on a 3,750 square-foot lot. The subject is classified as a class 2-03 property, and it is located in Chicago, Jefferson Township, Cook County.

The taxpayer raises a contention of law as a basis of this appeal. The taxpayer contends that the Historic Residence Assessment Freeze Law (35 ILCS 200/10-40 et. seq.) (Freeze Law) applies to the challenged assessment, and that the subject property's assessment should be lower under that provision. Under the Freeze Law, historic property that is renovated, restored, rehabilitated, or preserved can have its assessment capped for twelve years following completion of the work. 35 ILCS 200/10-45, 10-50. Property qualifies for this treatment if the Director of Historic Preservation issues a certificate of rehabilitation, which is issued upon application if the subject

building is historic, there will be a substantial rehabilitation done in accordance with applicable standards, and the cost of the planned rehabilitation will be at least 25% of the subject's base year valuation. 35 ILCS 200/10-55(b). The Director identifies the rehabilitation period for the property in the certificate of rehabilitation. 35 ILCS 200/10-55(d). The base year valuation is the fair cash value of the historic building in the year in which the rehabilitation period begins, but before the commencement of the rehabilitation. 35 ILCS 200/10-40(i). It does not include any reduction of value caused by the rehabilitation work. Id.

Upon issuance of a certificate of rehabilitation, the property's valuation for purpose of assessment may not exceed the base-year valuation for the following eight years. 35 ILCS 200/10-40(k), 10-45. The first year after this eight-year period expires, the valuation for assessment purposes may not exceed the base-year valuation plus 25% of the "adjustment in value." 35 ILCS 200/10-50(a). The adjustment in value is the difference for any year between the subject property's fair cash value and the base-year valuation. 35 ILCS 200/10-40(g). The valuation may not exceed the base-year valuation plus 50% of the adjustment in value for the second year, and the base-year valuation plus 75% of the adjustment in value for the third year after the eight-year period ends. 35 ILCS 200/10-50(a). For the fourth and subsequent years, the property may be assessed at its fair cash value. Id.

The appellant and the board of review both submitted documentary evidence and written submissions that contained legal arguments. The appellant's documentary evidence included a certificate of rehabilitation issued for the subject property by the Director of Historic Preservation, Amy Martin, on July 14, 2014, and an accompanying letter from Carol Dyson, Chief of the Architecture and Tax Incentives Section of the Illinois Historic Preservation Agency. The certificate of rehabilitation states that the rehabilitation period for the subject was May 2010 until November 2013. The parties agreed that the Freeze Act applied to the subject property's 2022 valuation and assessment, and that 2022 was the first tax year following expiration of the eight-year period in which the valuation could not exceed the base-year valuation. This meant that the valuation could not exceed the base-year valuation plus 25% of the adjustment in value.

The Board of Review Notes on Appeal disclosed that the subject property's total assessment was \$39,719. The subject's improvement assessment was \$29,969, or \$23.14 per square foot of building area.

According to appellant's initial written submission, the subject's 2022 assessment was derived from an erroneous base year valuation. The appellant submitted an exhibit indicating that the subject's assessed value for 2010 was \$35,896, and the assessor determined that the assessed value for 2011 was \$35,896, but the board of review reduced it to \$32,296 for that year. According to the appellant, his tax bills reflected an assessed value of \$32,296 thereafter until 2018, when the bill again reflected an assessed value of \$35,896. The board of review reduced the assessed value to \$32,296 for that year, however. This scenario repeated itself in 2019 and 2020. According to the appellant, his bill reflected a \$35,896 assessment for 2021, the last year of the eight-year period following issuance of the certificate of rehabilitation. He testified that he did not appeal this assessment to the board of review because no window for appeal ever opened up.

The board of review's written submission stated that appellant had failed to meet his burden of proof because he had not shown what the subject's fair market value was as of the applicable valuation date. The board of review submitted information about the assessments of four suggested comparable properties and sales information about one of the comparables. In rebuttal, the appellant stated in a written submission that comparable properties were not necessary or appropriate because the appellant's evidence showed that the base-year valuation figure used for the 2022 assessment was too high.

A consolidated hearing was held before a Board administrative law judge on June 4, 2025, regarding appellant's appeals from his 2022 and 2023 assessments. This Board will issue separate decisions for each of the two cases.

The appellant testified that he had asked the Cook County Assessor's Office about the proper base year and base-year valuation. An employee highlighted the \$32,296 board of review assessment figure from 2011 (representing a base-year value of \$322,960), on a printout of the property's assessed valuations and stated this amount should be used if the work began in 2010. Appellant therefore believed that was the appropriate maximum assessment figure for the eight-year period following completion of the rehabilitation, and it should have been used to derive the assessment for the ninth year, 2022. Instead, appellant believed that the \$35,896 (or \$358,960 base-year value) figure had been used. He testified that, based on his calculations, this would have meant the board of review believed that the property's fair market value of \$511,880. According to plaintiff, use of the proper \$322,960 base-year value amount and the \$511,880 fair market value would result in a maximum assessed value of \$37,019 for the subject.

The board of review rested on its documentary evidence and written submission and did not present any evidence at the hearing.

Conclusion of Law

The appellant raises a contention of law in arguing that the subject property is entitled to a reduced assessment under the Freeze Law for 2022 because its assessment was derived from an erroneous base-year valuation. According to the appellant, the base year was 2011, and the board of review's valuation for that year of \$322,960 should have been the base-year valuation rather than \$358,960, which was the 2010 valuation. As explained below, however, 2010 was the correct base year under the Freeze Law, so it was proper to use the \$358,960 figure for the base-year valuation if that is what the board of review did.¹

The Freeze Law was enacted to encourage rehabilitation of historic buildings. 35 ILCS 200/10-45. It does so by providing that, when property containing a rehabilitated historic building is certified in accordance with the provision's terms, its valuation for the eight tax years following issuance of the certificate of rehabilitation may not exceed the base-year valuation. *Id.* Furthermore, for the three subsequent years, the assessment may not exceed the base-year

¹ It is at least theoretically possible that the board of review's assessment was based on different base-year valuation and fair-market valuation determinations but, even assuming that the appellant is correct, he is not entitled to a reduction.

valuation plus 25%, 50%, and 75%, respectively, of the difference between the subject's fair cash value and the base-year valuation. 35 ILCS 200/10-50(a). The base-year valuation is the fair-cash value of the historic building for the year in which the rehabilitation period began but prior to its commencement. 35 ILCS 200/10-40(i). The rehabilitation period is the period necessary to renovate, restore, preserve, or rehabilitate an historic building as determined by the Director of Historic Preservation. 35 ILCS 200/10-40(f).

Here, the certificate of rehabilitation states that the subject property's rehabilitation period began in May 2010. Under the plain language of the Freeze Act, the subject's base-year valuation was its fair-market value in 2010, but prior to the commencement of the rehabilitation. 35 ILCS 200/10-40(i).

According to appellant, an employee of the assessor's office told him that, if the rehabilitation work began in 2010, the base year was 2011, and the valuation for that tax year of \$322,960 would be the subject's base-year valuation. But that valuation would have been based on the subject's fair market value as of January 1, 2011. See 35 ILCS 200/9-155. This is inconsistent with the Freeze Act because 2011 is the year after the rehabilitation period began and after the rehabilitation commenced.

In contrast, the \$358,960 figure represents the subject's valuation as of January 1, 2010, the year the rehabilitation period began and before the rehabilitation commenced. Use of that figure as the base-year value is therefore consistent with the Freeze Act absent evidence that the subject property had a different fair-market value in 2010 before the rehabilitation commenced. There is no such evidence here. Accordingly, the appellant has failed to show that the subject's valuation is inconsistent with the Freeze Act, and a reduction in its 2022 assessment is not warranted.

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

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