FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Donna Cook
DOCKET NO.: 22-43133.001-R-1 through 22-43133.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Donna Cook, the appellant(s), by attorney Max E. Callahan, of Siegel & Callahan, P.C. 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 ***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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-43133.001-R-1	14-19-115-013-0000	9,300	0	$9,300
22-43133.002-R-1	14-19-115-035-0000	62,000	45,200	$107,200

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 consists of two parcels, PINs 14-19-115-013-0000 and 14-19-115-035-0000, located in Lake View Township and designated by both the appellant and the Board of Review as Class 2-11. Improvements are situated on the parcel containing the residence and consist of an owner-occupied, one-and-a-half-story masonry and frame single-family home approximately 121 years old, containing 2,791 square feet of gross living area above grade with nine rooms, including five bedrooms and two full bathrooms, situated over a full basement. Although Class 2-11 is typically associated with multi-family or apartment-type properties, the appellant's appraisal describes the subject as a single-family residence, and the appellant further affirms in the appeal form that the property is owner-occupied, with no evidence in the record to the contrary.

The appellants contend that the subject property is overvalued. In support of this position, they submitted an appraisal report concluding a market value of $1,035,000 as of January 1, 2021. The appraisal was prepared by Gary J. Wydra, Certified Residential Real Estate Appraiser of City Wide Appraisal Services, Inc., who personally inspected the subject property on December 26, 2022. The stated purpose of the appraisal was to provide an opinion of the market value of the real estate for the purpose of establishing an equitable ad valorem tax assessment and for no other purpose. Because the effective date of value is January 1, 2021, and the inspection occurred after that date, the appraisal is retrospective in nature.

Furthermore, the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2021-45459.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to $9,300 for Pin ending in -013 and $107,2000 for PIN ending in -035 on an agreement of the parties and the submitted evidence. The tax years 2021 and 2022 are within the same general assessment period and the appellant disclosed that the subject property is an owner-occupied residence.

The Board of Review submitted its Board of Review Notes on Appeal, disclosing a total assessment for the subject property of $89,208 for PIN ending in -014, which reflects a PIN not associated with the subject.

Conclusion of Law

The appellant and the Board of Review both identify the subject property as Class 2-11, a Cook County classification typically associated with multi-family residential buildings. However, the appellant's appraisal describes the improvements as an owner-occupied, one-and-a-half-story brick and frame single-family residence containing 2,791 square feet of living area. This description does not align with the characteristics ordinarily associated with a Class 2-11 property. Despite this classification inconsistency, the Board recognizes that it previously granted the subject a reduction for the 2021 assessment year. As a result, the subject qualifies for rollover treatment in the current assessment year pursuant to 35 ILCS 200/16-185, and nothing in the record negates that eligibility. The appellant expressly represents that the subject is owner-occupied, and no evidence was submitted to dispute this assertion. Accordingly, even though the classification and the physical description are incongruent, the subject remains eligible to receive the rollover amount mandated by statute. The combination of the owner-occupancy representation, the absence of contrary evidence, and the statutory rollover entitlement supports the conclusion that the property continues to qualify for rollover treatment, while the conflicting classification data warrants careful consideration of the valuation evidence submitted.

Section 16-185 of the Property Tax Code 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.

Pursuant to section 16-185, the Board takes official notice that it rendered a decision lowering the subject's assessment for tax year 2021, and that tax year 2022 falls within the same general assessment period for Lake View Township. The appellant states that the subject is owner-occupied, and the record contains no evidence to the contrary. Although both the appellant and the Board of Review identify the property as Class 2-11, a classification commonly associated with multi-family residential properties, the appellant's appraisal describes the subject as an owner-occupied single-family residence. Nothing in the record indicates that the subject sold in an arm's-length transaction after the Board's 2021 decision, and there is no indication that the prior decision was reversed or modified. For these reasons, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject remains eligible for rollover treatment and that the prior year's reduced assessment should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code, 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:

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

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