



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

APPELLANT: John White
DOCKET NO.: 22-50041.001-R-1
PARCEL NO.: 18-18-217-001-0000

The parties of record before the Property Tax Appeal Board are John White, 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: \$7,788
IMPR.: \$37,484
TOTAL: \$45,272

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 consists of a two-story dwelling of frame exterior construction with 2,336 square feet of living area. The dwelling is approximately 57 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a two-car garage. The property has a 10,050 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant disclosed in the appeal petition that the subject was an owner-occupied dwelling.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that are located from 0.4 of a mile to 1.5 miles from the subject and have varying

degrees of similarity to the subject in location, age, dwelling size, and/or other features. The comparables have improvement assessments ranging from \$34,468 to \$47,515 or from \$15.21 to \$18.67 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The appellant also submitted a copy of the "Cook County Board of Review" final decision for tax year 2022 disclosing the subject has a total assessment of \$53,406. The appellant's evidence reflects a land assessment of \$7,789 and an improvement assessment of \$45,617 or \$19.53 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a different total assessment for the subject than the final decision provided by the appellant. The board of review also reported in its submission that 2020 was the beginning of the subject's general assessment cycle for Lyons Township and that no township equalization factor was applied in 2022. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located within the same neighborhood code as the subject and within 0.25 of a mile from the subject property. The comparables have varying degrees of similarity to the subject in age, dwelling size, and/or other features. The comparables have improvement assessments ranging from \$43,299 to \$51,134 or from \$19.77 to \$24.00 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

The Property Tax Appeal Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board in the prior 2020 and 2021 tax years under Docket Numbers 20-27768 and 21-38824 by the same appellant. In those appeals the Property Tax Appeal Board issued decisions lowering the subject's total assessment to \$45,272 in each tax year.

Conclusion of Law

The appellant 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 Board finds pursuant to Sec. 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted.

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 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 has taken notice that decisions were issued by the Board for tax years 2020 and 2021 under Docket Numbers 20-27768 and 21-38824 lowering the total assessment of the subject property to \$45,272 in each tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2020 to 2022 are within the same general assessment period. Furthermore, the record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus 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: _____

December 17, 2024



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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