



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

APPELLANT: Westside Real Estate, LLC  
DOCKET NO.: 22-58351.001-R-1  
PARCEL NO.: 16-13-327-045-0000

The parties of record before the Property Tax Appeal Board are Westside Real Estate, LLC, the appellant(s), by attorney Jeremy 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 **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:** \$3,684  
**IMPR.:** \$27,023  
**TOTAL:** \$30,707

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 a 14-year-old, three-story, multi-family dwelling of masonry construction with 3,707 square feet of living area. Features of the home include a slab foundation and central air conditioning. The property has a 3,135 square foot site located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends that 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 disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2021-29538.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the

assessment of the subject property to \$26,185 based on the evidence submitted by the parties. The appellant asserted that tax year 2021 and 2022 are within the same general assessment period.

The appellant asserts that the subject property's 2021 assessed valuation, as determined by the Property Tax Appeal Board, 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 reports that the subject is an owner-occupied residential property that was the subject of a prior appeal before the Board under Docket No. 2021-29511.001-R-1. In that matter, the Board issued a decision reducing the assessment to \$52,389 based on the evidentiary record. The appellant further maintains that tax years 2021 and 2022 fall within the same general assessment cycle, thereby warranting the application of section 16-185. The appellant provided no other evidence in support of the position that the subject property was inequitably assessed for the lien year in question.

The Board of Review submitted its Notes on Appeal reporting a total assessed valuation of \$30,708 for the subject property. The Board of Review did not reference the 2021 Property Tax Appeal Board decision, which reduced the assessment based on the evidence presented. In support of its assessment position, the Board of Review provided equity data for four comparable properties, two of which also included sales information.

### **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 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 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.

Section 16-185 provides that the prior year's decision lowering the assessment should be carried forward to the current tax year, subject only to equalization, where the property is an owner-occupied residence and the tax years are within the same general assessment period.

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.

Thus, the statutory prerequisites for the carry-forward benefit include: (1) the subject parcel must contain a residence, and (2) that residence must be occupied by the owner.

The record reflects that the 2021 appeal was filed in the name of Erin Banks, and the appellant represented that the subject property was owner-occupied. In contrast, the instant 2022 appeal was filed in the name of Westside Real Estate, LLC, which appears to be a corporate entity rather than a natural person. Notwithstanding this change in ownership, the appellant again asserted that the subject property was owner-occupied. The central question presented, therefore, is whether a corporate entity may qualify as an “owner-occupant” for purposes of section 16-185 of the Property Tax Code.

The Illinois Supreme Court has directly addressed this issue in *Proviso Township High School District No. 209 v. Hynes*, 84 Ill. 2d 229 (1980). In that case, the Court examined the homestead exemption statute and concluded that the exemption applies only where the owner occupies the property as a residence. Critically, the Court held that a corporate entity cannot “reside” in a building and therefore cannot qualify as an owner-occupant. *Id.* at 240–41. The Court stated unequivocally: “We agree that the owner-occupant must be a natural person.”

Although Proviso addressed homestead exemption eligibility, its reasoning applies with equal force to section 16-185, which similarly conditions a statutory benefit on the presence of a “residence occupied by the owner.” The Board finds that the phrase “residence occupied by the owner,” as used in section 16-185, requires ownership and occupancy by a natural person. A corporate entity is legally incapable of residing in a dwelling and therefore cannot satisfy the statutory requirement.

There is no evidence in the record indicating that the subject property is owned and occupied by a natural person for the 2022 lien year. Accordingly, the appellant cannot establish entitlement to the carry-forward of the 2021 assessment reduction under section 16-185.

The appellant bears the burden of demonstrating that the rollover provision set forth in section 16-185 applies to the lien year at issue. Pursuant to the Property Tax Appeal Board’s administrative rules, the appellant has the burden of proving the assessment incorrect by a preponderance of the evidence unless a higher standard is specifically required. See 86 Ill. Adm. Code 1910.63. The appellant has failed to meet this burden. The appellant provided no evidence to support the assertion that, absent application of the rollover provision, the subject’s assessed valuation is incorrect. Based on the record and the controlling legal authority, the Board finds that the appellant has not demonstrated, by a preponderance of the evidence, that the 2021 assessment reduction is eligible to be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. Because the statutory owner-occupancy requirement has not been satisfied, the Board concludes that a reduction in the subject property’s 2022 assessment is not warranted.

The assessment of the subject property for the 2022 tax year is therefore affirmed.

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:

April 21, 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 9-125 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Westside Real Estate, LLC, by attorney:  
Jeremy Rosenfeld  
Robert H. Rosenfeld & Associates, LLC  
40 Skokie Blvd  
Suite 150  
Northbrook, IL 60062

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602