



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

APPELLANT: Bart Lowry
DOCKET NO.: 22-59054.001-R-1
PARCEL NO.: 14-32-403-077-0000

The parties of record before the Property Tax Appeal Board are Bart Lowry, the appellant, by attorney Abby L. Strauss, of Schiller Law 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:

LAND: \$14,700
IMPR.: \$59,900
TOTAL: \$74,600

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative 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 is improved with a 2-story multi-family dwelling of masonry exterior construction with 2,904 square feet of building area. The building is approximately 133 years old. Features of the building include a concrete slab foundation, a fireplace, and a 2-car garage. The property has a 1,176 square foot site and is located in Chicago, North 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 disclosed in the appeal petition that the subject is an owner-occupied dwelling.

The appellant's appeal is based on a contention of law. The evidence disclosed the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board a prior tax year under docket number 21-50563.001-R-1. In that

appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject parcel to \$74,600 based upon the weight of the evidence in the record. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the appellant requested the Board's prior year's 2021 decision be carried forward to the subsequent 2022 tax year of the same general assessment period since the 2021 and 2022 tax years are within the same general assessment period. Based on this argument, the appellant requested a reduction in the subject's assessment to \$74,600.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$77,107. The board of review did not address the legal argument as formulated by the appellant. In response to the appeal, the board of review submitted four comparable properties to demonstrate the subject property assessment was reflective of market value and uniformly assessed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant requested the subject's 2021 assessment be carried forward to the subsequent tax year 2022 per Section 16-185 of the Property Tax Code and provided a copy of the Property Tax Appeal Board's 2021 tax year decision.

Conclusion of Law

Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence (5 ILCS 100/10-15).

The appellant contends the subject property's assessment is incorrect based on a contention of law citing section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The evidence in this record shows the Property Tax Appeal Board issued a decision for the 2021 tax year under docket number 21-50563.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$74,600 based upon the weight of the evidence in the record. The board of review did not address the legal argument as formulated by the appellant.

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. (35 ILCS 200/16-185).

Based on this statutory mandate, the Board finds that the subject property was the subject matter of an appeal before the Board for the 2021 tax year under docket number 21-50563.001-R-1 in

which a decision was issued based upon the weight of the evidence presented by the parties reducing the subject's assessment to \$74,600. The record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2021 and 2022 tax years are within the same general assessment period, and no equalization factor was applied in North Chicago Township in 2022. Furthermore, the decision of the Board for the 2021 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$74,600. 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.

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:

March 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 9-125 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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