FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bobby R Trotter
DOCKET NO.: 23-56566.001-R-1
PARCEL NO.: 21-31-315-044-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Bobby R Trotter, the appellant, by attorney Jessica Hill-Magiera, Attorney at Law in Lake Zurich; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, PTAB hereby finds ***A Reduction*** in the Cook County Board of Review assessment of the property is warranted. The correct assessed valuation of the property is:

LAND:	$3,137
IMPR.:	$2,438
TOTAL:	$5,575

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) contesting the assessment for the 2023 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 2,425 square feet, two-story frame building on a 3,137 square feet lot in Chicago, Hyde Park Township, Cook County. The owner-occupied, 129-year-old, class 2-11 residence per the Cook County Real Property Assessment Classification Ordinance contained three bathrooms, no garage, no air conditioning, and a full basement. The appellant elected to forego a hearing on the petition.

Contesting the equity of the $6,770 subject improvement assessment, the appellant argues the assessment should be lowered to $2,498. As evidence of assessment inequity, the appellant put forth eight class 2-11 properties within .8 miles of the subject with improvement assessment rates between $0.80 and $1.92 per living square foot. The appellant's suggested comparables had no air conditioning, no garage, and a basement of at least 1,124 square feet in area. These potential comparators were built in 1888 or 1893 and varied from 2,248 to 2,664 square feet in improvement

size. The appellant attached a brief illustrating the suitability of the comparables as assessment inequity indicators.

The board of review countered that the existing subject improvement assessment was equitable in its "Notes on Appeal." In defense of the total subject assessment, the county board of review nominated four two-story buildings in the subject's subarea as assessment benchmarks. The board of review's preferred comparators all featured no air conditioning, a full or partial basement, no garage to a three-car garage, and two to 3.5 bathrooms. These properties were 118 or 128 in building age; between 2,112 and 3,108 square feet in living area; and between $2.99 and $3.95 per living square foot in improvement assessment.

In rebuttal, the appellant argued the record supported an assessment reduction because the county board of review failed to counter the appellant's evidence, while the appellant supplied more comparable properties.

Conclusion of Law

The subject property was before the Property Tax Appeal Board (PTAB) in 2022. The record shows that PTAB reduced the subject property assessment to $5,575 for the 2022 assessment year in docket 22-48296.001-R-1. Because the 2023 tax year falls within the same triennial assessment period as 2022 for the Hyde Park Township, PTAB finds that the assessment for the 2022 tax year should be carried forward to 2023 subject only to equalization pursuant to section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

> If [PTAB] 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 [PTAB]'s assessment is based, or unless the decision of [PTAB] is reversed or modified upon review.

Applying the provisions of this section, PTAB finds that it issued a decision reducing the subject's assessment for the 2022 tax year that has, to its knowledge, not been reversed or modified upon review. In this case, PTAB notes that the subject property was owner-occupied, that 2022 and 2023 were in the same general assessment period for the subject township, and that no evidence suggests the subject was sold at less than fair cash value subsequent to PTAB's decision for the 2022 tax year. For these reasons, PTAB finds that a reduction in the subject's 2023 assessment is justified to reflect the $5,575 total assessment as established in PTAB's decision for the 2022 tax year, plus any applicable equalization factor.

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

AGENCY

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