



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

APPELLANT: Caroline Thurlow
DOCKET NO.: 10-35948.001-R-1
PARCEL NO.: 14-31-410-028-0000

The parties of record before the Property Tax Appeal Board are Caroline Thurlow, the appellant(s), by attorney Abby L. Strauss, of Schiller Klein PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 14,250
IMPR.: \$ 53,390
TOTAL: \$ 67,640

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a two-story dwelling of frame construction with 2,288 square feet of living area. The dwelling is 11 years old. Features of the home include a full basement with a formal recreation room, central air conditioning, a fireplace, and a two-car garage. The property has a 3,000 square foot site, and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property was the subject matter of an appeal before the Board in 2009 under docket number 09-27331.001-R-1. In that appeal, the Board rendered a decision lowering the subject's

assessment to \$67,640. The appellant's cover letter states that the subject was owner occupied as of January 1, 2010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,000. The subject's assessment reflects a market value of \$872,483, or \$381.33 per square foot of living area, including land, when applying the 2010 three year average median level of assessment for class 2 property of 8.94% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and four sale comparables. The board of review's evidence also states that the subject was purchased in November 2009 for \$76,000. The board of review also submitted a Supplemental Brief stating that the subject did not receive a homeowner's exemption for tax year 2010, and that, therefore, the subject is not owner occupied. While the Supplemental Brief states that evidence supporting this assertion is attached, the board of review failed to submit any evidence to support this assertion.

In rebuttal, the appellant argued that the subject is the appellant's primary residence, but that the appellant failed to apply for a homeowner's exemption.

Conclusion of Law

Section 16-185 of the Illinois 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.

35 ILCS 200/16-185. The Board takes judicial notice that it rendered a decision lowering the subject's assessment in tax year 2009, and that 2009 and 2010 are in the same general assessment period for West Chicago Township. The record contains no evidence indicating that the subject sold in an arm's length transaction subsequent to the Board's 2009 decision, or that the Board's 2009 decision was reversed or modified upon review.

The Board finds that the subject is owner occupied. "Standard of proof. 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 record indicates that the subject is an owner occupied dwelling, as stated in the appellant's cover letter and rebuttal. The board of review's argument merely states that the subject did not receive a homeowner's exemption. While this may be a relevant factor in determining whether the subject is owner occupied, it is not dispositive. In this instance, where neither party submitted any evidence as to whether the subject is owner occupied, the Board finds the appellant's assertion more persuasive, as it speaks directly to the issue of owner occupancy, and not to a non-dispositive factor in making such a determination, such as the receipt of a homeowner's exemption. For these reasons, the Board finds that a reduction is warranted, and that the subject's assessment shall be reduced to reflect the Board's 2009 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.

Chairman



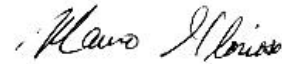
Member



Member



Acting Member



Member



Acting 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 20, 2015



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 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 the subsequent year 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.

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.