



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

APPELLANT: Usama Oubaid
DOCKET NO.: 11-33737.001-R-1
PARCEL NO.: 28-22-317-017-0000

The parties of record before the Property Tax Appeal Board are Usama Oubaid, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds it has no jurisdiction over the appeal and **no change** in the assessment of the property as established by the **Cook** County Board of Review is warranted. The assessed valuation of the property is:

LAND: \$2,722
IMPR.: \$19,432
TOTAL: \$22,154

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2011 tax year. The Property Tax Appeal Board finds that it does not have jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property is improved with a two-story dwelling of frame and masonry construction that contains 2,444 square feet of living area. The dwelling is approximately 15 years old. Features include a partial basement, central air conditioning and a two-car garage. The property is located in Oak Forest, Bremen Township, Cook County. The subject property is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on March 5, 2010 for a price of \$188,660. The appellant also submitted information on three comparable sales improved with two-story dwellings that ranged in size from 1,775 to 2,536 square feet of living area that sold from April 2014 to March 2015 for prices ranging from \$92,500 to \$161,000 or from \$38.83 to

\$90.73 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$10,000.

The appellant filed the appeal petition in an enveloped postmarked October 19, 2015. Upon review of the appeal the Property Tax Appeal Board determined that the appeal was incomplete and notified the appellant on August 18, 2016, that he need to file two copies of the board of review decision. The appellant subsequently filed a copy of the decision issued by the Property Tax Appeal Board for the previous tax year under Docket Number 10-35818.001-R-1 issued on August 21, 2015 reducing the assessment to \$16,791. The appellant did not provide copies of the decision of the Cook County Board of Review for the 2011 tax year.

The board of review did not timely submit its "Board of Review Notes on Appeal" or evidence in support of its contention of the correct assessment. Nevertheless, the board of review indicated on its "Notes on Appeal" that the appellant did file a complaint with the board of review and the date the board of review transmitted to the county assessor its final action on the township was February 7, 2012. The board of review further indicated that the subject's total assessment was \$22,154.

Conclusion of Law

The Property Tax Appeal Board finds it has no jurisdiction over the appeal. Section 16-160 of the Property Tax Code (35 ILCS 200/16-160) provides in part:

In counties with 3,000,000 or more inhabitants, beginning with assessments made for the 1996 assessment year for residential property of 6 units or less and beginning with assessments made for the 1997 assessment year for all other property . . . any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes . . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review or (ii) in assessment year 1999 and thereafter in counties with 3,000,000 or more inhabitants within 30 days after the date of the board of review notice or within 30 days after the date that the board of review transmits to the county assessor pursuant to Section 16-125 its final action on the township in which the property is located, whichever is later, appeal the decision to the Property Tax Appeal Board for review.

Similarly, section 1910.30(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.30(a)) provides:

In counties with less than 3,000,000 inhabitants, petitions for appeal shall be filed within 30 days after the date of the written notice of the decision of the board of review. In counties with 3,000,000 or more inhabitants, petitions for appeal shall be filed within 30 days after the date of the written notice of the decision of the board of review or within 30 days after the date that the board of review transmits to the county assessor pursuant to Section 16-125 its final action on the township

in which the property is located, whichever is later. (See Section 16-160 of the Code.)

Additionally, section 16-185 of the Property Tax Code (35 ILCS 200/16-160) provides in part that:

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 board of appeals or after adjournment of the session of the board of review or board of appeals 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.

Likewise, section 1910.30(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.30(b)) provides in part:

. . . Petitions shall be filed for the subsequent year within 30 days after the date of the written notice when the Property Tax Appeal Board rendered 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. (See Section 16-185 of the Code.)

As a final point, section 1910.25(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.25(b)) provides in part:

Petitions, evidence, motions, and all other written correspondence sent by United States Mail to the Property Tax Appeal Board shall be considered filed as of the postmark date in accordance with Section 1.25 of the Statute on Statutes [5 ILCS 70/1.25]. . . .

The record disclosed that the appellant filed the appeal on October 19, 2015, the postmark date on the envelope. The appeal was not filed within 30 days of the date the board of review transmitted to the county assessor its final action on the township for the 2011 tax year, which was February 7, 2012, as required by section 16-160 of the Property Tax Code and section 1910.30(a) of the rules of the Property Tax Appeal Board. Additionally, the appellant did not file the appeal within 30 days of the date of the Property Tax Appeal Board's decision for the 2010 tax year under Docket No. 10-35818.001-R-1 issued on August 21, 2015, reducing the subject's assessment, as required by section 16-185 of the Property Tax Code and section 1910.30(b) of the rules of the Property Tax Appeal Board. Due to the fact the appellant did not timely file the appeal, the Property Tax Appeal Board finds it does not have jurisdiction over the parties and the subject matter of the appeal.

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: September 18, 2018



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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APPELLANT

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