



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

APPELLANT: Eleanor R. Wang
DOCKET NO.: 12-35950.001-R-1
PARCEL NO.: 02-09-405-005-0000

The parties of record before the Property Tax Appeal Board are Eleanor R. Wang, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines; 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: \$9,975
IMPR.: \$29,975
TOTAL: \$39,950

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from an 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 2012 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 two-story dwelling of frame and brick construction containing 2,777 square feet of living area. The dwelling was constructed in approximately 1990. Features of the home include a partial basement, central air conditioning, one fireplace and a two-car attached garage. The property has a 19,000-square foot site and is located in Palatine, Palatine Township, Cook County. The property is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$420,000 as of January 1, 2009. The appraiser indicated the subject property is an owner-occupied dwelling. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. The appellant also submitted information on three

comparable sales. As a final point the appellant's counsel indicated that neither 2011 or 2012 were triennial tax years.

The appellant provided a copy of the decision issued by the Property Tax Appeal Board for the prior tax year under Docket Number 11-35066 reducing the assessment to \$39,950 based on an agreement of the parties. The appellant further indicated the subject property had a total assessment of \$45,000, which reflects a market value of \$450,000 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. Based on this evidence the appellant requested the subject's assessment be reduced to \$34,147.

The board of review did not submit its "Board of Review Notes on Appeal" of any evidence to support the assessment or to refute the argument of the appellant.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value was presented by the appellant. Additionally, the Board finds pursuant to section 16-185 of the Property Tax Code, the assessment as established by the Property Tax Appeal Board in the prior tax year's decision under Docket No. 11-35066.001-R-1, should be carried forward to the 2012 tax year subject only to any equalization factor applied to that year's assessments.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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.

The record disclosed that the Property Tax Appeal Board issued a decision for the prior tax year reducing the subject's assessment, the property is an owner-occupied residence, the record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision and the record contains no evidence that the decision of the

Board was reversed or modified on review. Additionally, the record indicates that the 2011 and 2012 are within the same general assessment period for Palatine Township¹.

Additionally, the board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & 1910.69(a).

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's assessment.

¹ Also see Township Triennial Reassessment Schedule, <https://www.cookcountyboardofreview.com/files/BOR-File-293.pdf> (last visited August 9, 2018).

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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