



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

APPELLANT: Jyothi Yallapragada
DOCKET NO.: 13-35687.001-R-1
PARCEL NO.: 18-31-305-010-0000

The parties of record before the Property Tax Appeal Board are Jyothi Yallapragada, the appellant, by attorney Anthony Lewis of the Law Offices of Gary H. Smith 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: \$17,250
IMPR.: \$44,150
TOTAL: \$61,400

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 2013 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 masonry construction with 3,965 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage. The property has a 30,000-square foot site and is located in Burr Ridge, Lyons Township, Cook County. The property is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property is improved with a residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 12-34741.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision on May 19, 2017, lowering the assessment of the subject property to \$61,400 based on an agreement of the parties. The appellant's attorney asserted that there had not been a change in ownership from the 2012

decision to 2013 and further stated that the board of review was adjourned for the 2013 tax year at the time the 2012 decision was issued. The appellant's counsel also referenced section 16-185 of the Property Tax Code (hereinafter "the Code") for the proposition that the assessment should be carried forward from the 2012 tax year to the 2013 tax year. Based on this record the appellant requested the subject's assessment be reduced to \$61,400.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,000. The subject property has an improvement assessment of \$55,750 or \$14.06 per square foot of living area. In support of the assessment the board of review submitted information on four equity comparables.

The board of review also submitted a supplemental brief asserting that section 16-185 of the Code is mandatory and unambiguous providing that the subject must be "a residence occupied by the owner" for the Property Tax Appeal Board decision to be carried forward in the triennial assessment period. The board of review contends that upon review of the Cook County Property Tax Portal ("CCPT") website, the mailing address for the tax bill is a different property located at 6120 S Elm St, Burr Ridge IL. The board of review argues that as a result, it is unclear if the subject property can be categorized as a residence occupied by the owner to satisfy the requirements of section 16-185 of the Code. The board of review contends that, at face value, the appellant does not qualify for the "rollover" statute and has failed to provide any other evidence to support an assessment reduction.

In rebuttal, the appellant's counsel asserted that the appellant purchased the subject property and this was her primary residence until 2015, when she purchased the home located at 6120 S. Elm Street, Burr Ridge, the mailing address referenced on the CCPT. Counsel argued this is supported by board of review Exhibit B, which disclosed the property at 6120 S. Elm Street, Burr Ridge, IL was purchased on February 18, 2015 for a price of \$1,268,500. The appellant's counsel also submitted a copy of printouts from the DuPage County Recorder of Deeds' website disclosing she did not purchase the property at 6120 S. Elm Street, Burr Ridge, IL until 2015. Counsel further stated that even though the appellant does not live at the subject property, she still owns the property, which is why her new address is listed as the billing address of record. He explained that in 2013 the taxpayer did live at the subject property, which is supported by the fact she received a homeowner exemption in 2013. The appellant requested the Property Tax Appeal Board carry the assessment as established in the 2012 tax year to the 2013 tax year.

Conclusion of Law

The appellant raises a contention of law arguing that pursuant to section 16-185 of the Property Tax Code the assessment as established by the decision of the Property Tax Appeal Board for the 2012 tax year should be carried forward to the 2013 tax year. The standard of proof in any contested case before the Property Tax Appeal Board where a contention of law is raised is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the assessment as established by the decision of the Property Tax Appeal Board for the 2012 tax year should be carried forward to the 2013 tax year subject only to equalization.

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 the Property Tax Appeal Board issued a decision reducing the subject's 2012 assessment. The Board further finds the appellant established that the subject property was an owner-occupied dwelling. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. 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 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. 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: April 17, 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

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