



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

APPELLANT: Mary Molo
DOCKET NO.: 13-36070.001-R-1
PARCEL NO.: 14-28-203-036-0000

The parties of record before the Property Tax Appeal Board are Mary Molo, the appellant, by attorney John P. Brady of Thomas M. Tully & Associates 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: \$23,616
IMPR.: \$35,136
TOTAL: \$58,752

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely 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 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 consists of a two-story townhouse of masonry construction with 1,886 square feet of living area. The dwelling is approximately 54 years old. Features of the dwelling include a full unfinished basement and central air conditioning. The property has a 3,473-square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-95 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant raised a contention of law and assessment inequity as the bases of the appeal. The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 12-22663.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$58,752 based on an agreement of the parties. The petition revealed that the appellant's address differs from the

address of the subject property. The appellant also submitted assessment information on four comparables to demonstrate the subject was being inequitably assessed. The appellant requested that the assessment as established in the 2012 appeal be carried forward to the 2013 tax year.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of its assessment of the subject property. Nevertheless, the board of review submission indicated the subject property had a total assessment of \$62,891 and an improvement assessment of \$39,275 or \$20.82 per square foot of living area. The "Notes on Appeal" also disclosed that 2012 was the beginning of the general assessment period for Lake View Township.

Conclusion of Law

The taxpayer argued both a contention of law and assessment inequity as the bases of the appeal. When a contention of law is raised the burden of proof is a preponderance of the evidence. (5 ILCS 100/10-15). When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant's evidence supports a reduction to the subject's assessment.

The Board finds the appellant submitted information on four comparables that had improvement assessments that ranged from \$14.37 to \$15.21 per square foot of living area. The subject property has an improvement assessment of \$20.82 per square foot of living area, which is above the range established by the appellant's comparables. Additionally, the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the appellant's argument 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).

The Board further finds that the so called "rollover" provision provided by section 16-185 of the Property Tax Code is not applicable under the facts of this appeal. 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 subject property is not an owner-occupied residence, a necessary element for the “rollover” provision of section 16-185 of the Property Tax Code to be applicable.

Nevertheless, the Property Tax Appeal Board finds that a reduction in the subject's assessment commensurate with the appellant’s request is appropriate.

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

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