



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

**AMENDED DECISION**

APPELLANT: American Home Health Care Inc.  
DOCKET NO.: 15-30186.001-R-1  
PARCEL NO.: 26-06-201-012-0000

The parties of record before the Property Tax Appeal Board are American Home Health Care Inc., the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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:** \$3,127  
**IMPR.:** \$13,009  
**TOTAL:** \$16,136

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 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 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 two improvements. Improvement #1 is a 112 year old, two-story dwelling of frame construction with 1,994 square feet of living area. Improvement #2 is a 103 year old, one-story dwelling of frame construction with 883 square feet of living area. The two improvements are located in Chicago, Hyde Park Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four sale comparables regarding improvement #1. The appellant requested the subject's improvement assessment be reduced to \$2,380.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,136. The subject's assessment reflects a market value of \$161,360 when applying the 2015 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of the assessment, the board of review submitted four equity comparables for improvement #1 and four equity comparables for improvement #2. However, improvement #2 is listed as having a separate PIN number and address.

At hearing, the appellant's attorney confirmed that the subject consists of two improvements with improvement #1 containing 1,994 square feet and improvement #2 containing 883 square feet of living area. The appellant's attorney stated that the subject's appeal and evidence were only for improvement #1. The appellant's attorney and the board of review reviewed the evidence previously submitted.

### **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 did meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the evidence is in conflict with the hearing testimony. The board of review's evidence includes a different PIN number and location for improvement #2, far from the subject's location. However, at hearing the appellant confirmed that the subject property includes two improvements on one PIN number and that the subject's total improvement assessment is \$19,533. The appellant's evidence does not include a breakdown of improvement assessments per each of the subject's improvements. The evidence does not include a breakdown of assessment values allocated to each improvement which equals the subject's total assessment. Without a separate improvement assessment allocation for improvement #1 and #2 calculated into the subject's PIN number, the Board cannot calculate an improvement's assessment per square foot for improvement #1. Therefore, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitable assessed and reduction in the subject's assessment is not justified.



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



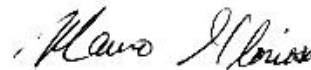
\_\_\_\_\_  
Member

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: February 18, 2020



\_\_\_\_\_  
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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

American Home Health Care Inc. , by attorney:  
Stephanie Park  
Park & Longstreet, P.C.  
2775 Algonquin Road  
Suite 270  
Rolling Meadows, IL 60008

COUNTY

Cook County Board of Review  
County Building, Room 601  
118 North Clark Street  
Chicago, IL 60602