



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

APPELLANT: Cynthia Ralston  
DOCKET NO.: 15-39773.001-R-1  
PARCEL NO.: 25-33-318-032-0000

The parties of record before the Property Tax Appeal Board are Cynthia Ralston, the appellant, by Jessica Hill-Magiera, Attorney at Law in Lake Zurich; 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:** \$1,146  
**IMPR.:** \$2,244  
**TOTAL:** \$3,390

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 2015 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**ANALYSIS**

The subject property is improved with a one-story single-family dwelling of masonry construction with 1,169 square feet of living area. Features include a full unfinished basement, and a two-car garage. The dwelling was constructed in 1958, has a 4,168 square foot site and is located in Chicago, Lake Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant argues a contention of law issue that the subject's 2015 assessment should be carried forward pursuant to Section 16-185 of the Property Tax Code. In support of this argument the appellant submitted a copy of the final decision issued by the Property Tax Appeal Board for the prior year under Property Tax Appeal Board Docket Number 14-25823.001-R-1 which established a reduced total assessment for 2014 of \$3,390. The appellant's petition depicts the subject's 2015 total assessment of \$6,768, which reflects a market value of

approximately \$67,680 or \$57.90 per square foot of living area, including land, using the Cook County Real Property Assessment Classification Ordinance level of assessments for class 2 property of 10%. Based on this evidence the appellant requested the subject's assessment be reduced to \$3,390 to reflect a market value of \$33,900.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the subject's 2014 assessment should be carried over to 2015 pursuant Section 16-185 of the Property Tax Code. The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 14-25823.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$3,390 based on the weight and equity of the evidence. The board of review submitted no evidence to support the subject's assessment for the 2015 assessment year as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board or refute the argument presented by the appellant. Section 16-185 of the Property Tax Code clearly 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 (Emphasis Added) 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. (35 ILCS 200/16-185)

Based on this statutory language, the Board finds its prior year's decision must be carried forward to the subsequent assessment year. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In addition, the record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's prior year's decision, is not home-owner occupied or that the assessment year in question is in a different general assessment period.

Furthermore, the Property Tax Appeal Board's 2014 assessment decision regarding the subject was not reversed or modified upon administrative review by the courts. The Board finds the record is clear that neither the board of review nor the appellant challenged the Board's 2014 decision in the courts pursuant to the Administrative Review Law. (735 ILCS 5/3-101 et seq.).

As a result of this analysis, the Property Tax Appeal Board finds its 2014 assessment of the subject property shall be carried forward in accordance with section 16-185 of the Property Tax

Code (35 ILCS 200/16-185). For these reasons the Boards finds a reduction in the subject property's assessment commensurate with the appellant's request is warranted.

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: October 16, 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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