



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

APPELLANT: Edgar Devries
DOCKET NO.: 16-27977.001-R-1
PARCEL NO.: 18-25-206-019-0000

The parties of record before the Property Tax Appeal Board are Edgar Devries, the appellant(s); 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: \$284
IMPR.: \$11,416
TOTAL: \$11,700

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 2016 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, attached dwelling of frame and masonry construction with 1,540 square feet of living area. The dwelling was constructed in 2002. The property has an 874 square foot site and is located in Lyons Township, Cook County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2014 tax year should be carried forward to the 2016 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant did not disclose that the subject property is an owner-occupied residence. The subject matter of the appeal before the Property Tax Appeal Board in the 2014 year under Docket Number 14-25616.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$11,000 based on the evidence submitted by the parties. The appellant asserted that tax years 2014 and 2016 are within the same general assessment period. In addition, the subject property was subject of a 2015 appeal under Docket Number 15-

23207.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$11,500 based on a stipulation agreement between the parties.

The appellant also submitted an appraisal to demonstrate the subject was being overvalued. The appraisal estimated the value of the subject property as of January 1, 2016 at \$117,000. The appraisal does not disclose the occupancy of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,008. The subject's assessment reflects a market value of \$170,080 when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted four comparable sales.

In rebuttal, the appellant submitted a letter asserting that the board of review's evidence includes comparables that are far more superior than the subject. In addition, the appellant noted that there was a reduction in the 2014 and 2015 tax year appeals. The appellant did not assert that the subject was owner-occupied.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2016 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant *has not met* this burden of proof and a reduction in the subject's assessment *is not warranted*.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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 did not disclose any evidence to show that the subject was an owner-occupied residence. In addition, the appellant's 2015 decision was based on an agreement between the parties and not the 2014 decision which was issued over a year prior to the 2015 decision. Therefore, the Property Tax Appeal Board finds that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) does not apply and that a reduction to the 2015 decision is not warranted. However, the Property Tax Appeal Board will look to the evidence submitted by the parties.

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 best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$117,000 as of the assessment date at issue. Since market value has been established the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10% shall apply.

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 23, 2019



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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