



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

APPELLANT: Denise DeYoung
DOCKET NO.: 16-28330.001-R-1
PARCEL NO.: 24-05-103-009-0000

The parties of record before the Property Tax Appeal Board are Denise DeYoung, the appellant; 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: \$3,775
IMPR.: \$1,786
TOTAL: \$5,561

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 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 one-story dwelling of brick exterior construction with 1,005 square feet of living area. The dwelling was constructed in 1953. Features of the home include a crawl space foundation, central air conditioning, a fireplace and a one-car attached garage. The property has a 10,074 square foot site and is located in Oak Lawn, Worth Township, Cook County. The property is classified as a class 2-03 one story residence under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$70,000 as of January 1, 2016. The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$10,740 reflecting a market value of \$107,400 when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2-03 property of 10%.

The appellant also submitted a list of recently sold Oak Lawn homes that sold for prices ranging from \$35,900 to \$70,000 to support the appraised value.

The appellant also submitted a statement stating that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2014 tax year under Docket No. 14-20712.001-R-1 in which a decision was issued reducing the assessment of the subject property to \$5,561. The subject property was also the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-27553.001-R-1 in which the Property Tax Appeal Board reduced the assessment to \$5,561. She further stated that the 2014 tax year and the 2016 tax year are within the same general assessment period. The appellant, by letter dated February 16, 2017, explained that she is disabled and handicapped with a brain tumor. She explained that as a result of falling behind on real estate taxes she had to rent her home and move in with family. The appellant did not provide the date(s) on which the property was rented.

The appellant requested the assessment be reduced to \$5,561, or alternatively, \$7,000 to reflect the appraised value.

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.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$70,000, which is less than the market value reflected by the assessment.

Additionally, the record indicates the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2014 and 2015 tax years under Docket Numbers 14-20712.001-R- and 15-27553.001-R-1. In each appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$5,561 based on the evidence submitted by the parties.

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 Board finds that the prior years' decisions 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 asserted that the 2014 tax year and the 2016 tax year are within the same general assessment period. Additionally, the appraisal indicated the property was owner occupied and the Cook County Property Tax Portal indicates the property address and the mailing address for the tax bill is the same.¹ The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decisions or that the decisions of the Property Tax Appeal Board were reversed or modified upon review. 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 years' findings.

As a final point, the board of review did not submit any evidence in support of its assessment of the subject property 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).

In conclusion, the Board finds that a reduction in the assessed valuation of the subject property is appropriate

¹ See <http://www.cookcountypropertyinfo.com/pinresults.aspx>, 3/20/19.

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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