



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

APPELLANT: Margaret Elliot
DOCKET NO.: 16-33749.001-R-2 through 16-33749.002-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Margaret Elliot, the appellant, by attorney Dennis M. Nolan of Dennis M. Nolan, P.C., in Bartlett; the Cook County Board of Review; and the Chicago Board of Education, the intervenor, by attorney Ares G. Dalianis of Franczek P.C., in Chicago.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
16-33749.001-R-2	17-03-102-018-0000	38,500	145,520	\$184,020
16-33749.002-R-2	17-03-102-019-0000	38,500	87,480	\$125,980

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

Prior to the hearing, the appellant and the board of review reached an agreement as to the correct assessment of the subject property. The intervenor was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The intervenor responded by the established deadline rejecting the proposed assessment asserting it anticipates submitting valuation evidence by the extension deadline of May 22, 2019. Nonetheless after being granted an additional final 60-day extension to submit evidence, by letter dated September 6, 2019, the intervenor adopted the evidence submitted by the Cook County Board of Review.¹

¹The board of review did not submit any evidence in this appeal.

The Board finds that since the intervenor adopted the evidence of the board of review, it is bound by the terms of the stipulation or agreement of the other parties pursuant to section 1910.99(a) of the Board's rules, which provides:

Any party to an appeal before the Property Tax Appeal Board is allowed to adopt the evidence of any other party to the appeal; however, if a party adopts the evidence of another party, the adopting party shall be precluded from withholding its authorization for settlement of an appeal if the party with whom it adopted evidence reaches an agreement in the pending appeal. The adopting party shall be bound by the terms of the stipulation or agreement. (86 Ill.Admin.Code §1910.99(a)).

After reviewing the record and considering the evidence submitted, the Board finds the settlement agreement between the appellant and board of review is appropriate and a reduction in the subject's assessment is warranted.

(Continued on Page 3)

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: November 19, 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

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

APPELLANT

Margaret Elliot, by attorney:
Dennis M. Nolan
Dennis M. Nolan, P.C.
221 West Railroad Avenue
Bartlett, IL 60103

COUNTY

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

INTERVENOR

Chicago Board of Education, by attorney:
Ares G. Dalianis
Franczek P.C.
300 South Wacker Drive
Suite 3400
Chicago, IL 60606