



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

APPELLANT: Dawn Coglianese
DOCKET NO.: 16-43242.001-R-1
PARCEL NO.: 12-22-313-043-0000

The parties of record before the Property Tax Appeal Board are Dawn Coglianese, 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 **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: \$2,557
IMPR.: \$14,978
TOTAL: \$17,535

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 is a 56 year-old, one-story dwelling of frame and masonry construction containing 1,353 square feet of living area. Features of the subject include a partial unfinished basement, central air conditioning, one fireplace and a one-car garage. The property has a 4,650 square foot site in Franklin Park, Leyden Township, Cook County. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant raised a contention of law as the basis of the appeal. The appellant filed the appeal with the Board pursuant to Section 16-185 of the Property Tax Code, a procedure commonly known as a direct appeal. 35 ILCS 200/16-185; *See also*, 86 Ill.Admin.Code §1910.50(h). In support of the contention of law, the appellant submitted a one-page brief in which she argued that the 2016 assessment “should have been based on the value identified in the 2015 PATB [sic]

appeal decision.” The appellant attached a copy of that decision, docket #15-39965.001-R-1, wherein the Board reduced the subject’s 2015 assessment to \$13,666. Ostensibly, the appellant requests the Board to reduce the instant 2016 lien year assessment to the prior year’s reduced assessment pursuant to Section 16-185, a procedure commonly known as a rollover. 35 ILCS 200/16-185; *See also*, 86 Ill.Admin.Code §1910.50(i).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,535. The subject property has an improvement assessment of \$14,978, or \$11.07 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparable properties.

Conclusion of Law

The sole argument raised by the appellant was a contention of law that the Board’s 2015 decision reducing the subject’s assessment should be rolled-over to the instant 2016 lien year. The appellant submitted a brief in support of this contention of law. “Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15. Although the appellant submitted a brief and a copy of the Board’s 2015 decision in #15-39965.001-R-1, she failed to prove by a preponderance of the evidence that a reduction for the 2016 lien year is warranted.

“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.” Section 16-185, *supra*. The subject property is in Leyden Township, Cook County. The general assessment period for properties in counties of at least 3,000,000 inhabitants, such as Cook County, is every three years. 35 ILCS 200/9-220; 86 Ill.Admin.Code §1910.5(b)(12). The general assessment period for Leyden Township begins in 2016 and renews every three years thereafter. Cook County, Ill., Code of Ordinances, ch. 74, §§31-32. The Board’s decision which the appellant requested to be rolled-over to the instant 2016 lien year was from 2015, a prior general assessment period. Consequently, the appellant’s argument to roll-over the assessment reduction in the Board’s 2015 decision to the 2016 lien year is without merit. The Board finds the appellant did not meet the burden of proof by a preponderance of the evidence for a contention of law that the subject property’s 2016 assessment should be reduced to the 2015 assessment.

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: January 21, 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

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