



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

APPELLANT: Laura Hawkins
DOCKET NO.: 17-20816.001-R-1
PARCEL NO.: 18-25-310-007-0000

The parties of record before the Property Tax Appeal Board are Laura Hawkins, 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: \$ 2,992
IMPR.: \$ 21,859
TOTAL: \$ 24,851

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 2017 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a two-story dwelling of frame and masonry construction with 2,484 square feet of living area. The dwelling is 58 years old. Features of the home include a full unfinished basement and a two-car garage. The property is located in Bridgeview, Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables.

The appellant also makes a contention of law as the basis of the appeal. The appellant argues that the subject's assessment for tax year 2016 should be carried forward to tax year 2017 pursuant to section 16-185 of the Property Tax Code. 35 ILCS 200/16-185. In support of this

argument, the appellant stated that the subject is an owner occupied residence, and that tax year 2016 and tax year 2017 are in the same general assessment period for Lyons Township. The appellant did not submit a previous decision from the Board wherein the subject received a reduction in assessment.

The appellant also argues that the Cook County Assessor's records are incorrect in regards to the subject's land size. In support of this argument, the appellant submitted a plat of survey showing that the subject's land size is 60 feet by 132.61 feet, which equates to a land size of 7,957 square feet. The plat of survey is not dated, and does not disclose the name of the surveyor. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$18,498.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,851. The subject property has an improvement assessment of \$21,859, or \$8.80 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and four sale comparables. The board of review also submitted a supplemental brief, wherein it was argued that the Board did not issue a decision reducing the subject's assessment for the previous tax year. The board of review's evidence states that the subject's land size is 7,980 square feet. No evidence was submitted in support of this assertion.

Conclusion of Law

The appellant contends that the subject's land size is incorrect. "Standard of proof. 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. Based on the evidence submitted by the appellant, the Board finds that the appellant has not met this burden of proof.

The only evidence submitted in support of the subject's land size was the survey submitted by the appellant. This survey was not dated and did not disclose the name of the surveyor who completed the plat of survey. As such, the Board is unable to determine when the survey was done, or if the surveyor was licensed at the time he or she completed the survey. Thus, the Board gave no weight to the survey submitted by the appellant, and finds that the appellant has not proven, by a preponderance of the evidence, that the subject's land size is incorrect.

Section 16-185 of the Illinois Property Tax Code provides, in relevant 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.

35 ILCS 200/16-185. The appellant must prove that the subject's assessment is eligible to be carried forward under this statute by a preponderance of the evidence. 5 ILCS 100/10-15. The Board agrees with the board of review that there is no evidence in the record to show that the Board issued a decision lowering the subject's assessment for the previous tax year. While the subject's assessment may have been reduced by the board of review for tax year 2016, the Board is the entity that must grant the reduction for section 16-185 to be applicable. Moreover, tax year 2016 and tax year 2017 are not in the same general assessment period for Lyons Township, as Lyons Township was reassessed by the Cook County Assessor in 2017. Cook County, Ill., Code of Ordinances §§ 74-31(3) and 74-32(3) (stating that Lyons Township is in "Assessment District Number Three" which is to be reassessed in tax year 1993, and every three years thereafter) (1993 + 3(8) = 2017). As the Board did not grant a reduction in the subject's assessment for the previous tax year, and the previous tax year is in a different general assessment period, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject's assessment for tax year 2016 should be carried forward for tax year 2017.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant comparables #1, #2, #3, and #4, and board of review comparable #4. These comparables had improvement assessments that ranged from \$9.33 to \$11.50 per square foot of living area. The subject's assessment of \$8.80 per square foot of living area falls below the range established by the best comparables in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is not justified.

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: September 17, 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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