



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

APPELLANT: Peggy Castle
DOCKET NO.: 17-33504.001-R-1 through 17-33504.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Peggy Castle, the appellant, by attorney George N. Reveliotis, of Reveliotis Law, P.C. in Park Ridge; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-33504.001-R-1	12-16-410-033-0000	\$1,705	\$13,908	\$15,613
17-33504.002-R-1	12-16-410-034-0000	\$1,705	\$219	\$1,924

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of two parcels.¹ Parcel #1, identified as PIN 12-16-410-033-0000, has a 3,100 square foot site and is improved with a one-story, single family dwelling of frame exterior construction with 732 square feet of living area. The dwelling is approximately 101 years old and has a full finished basement. The subject's two parcels are located in Schiller Park, Leyden Township, Cook County. Parcel #1 is classified as a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance. Neither party provided a detailed description for Parcel #2 identified as PIN 12-16-410-034-0000.

¹ The board of review completed the grid analysis for a different parcel other than the subject property under appeal for Parcel #1 and included the combined assessment information for both parcels #1 and #2 within their "Board of Review Notes on Appeal." Therefore, the Board finds for this decision the best evidence of the subject's detailed property characteristics and assessment information for each parcel was provided within the appellant's evidence.

The subject property for Parcel #1 is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 16-32776.001-R-1.² In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property for Parcel #1 to \$15,613. The Property Tax Appeal Board finds that the 2016 and 2017 tax years are within the same general assessment period for Leyden Township as reported by the board of review in its "Board of Review Notes on Appeal" submission.

The appellant submitted a copy of the final decision of the Cook County Board of Review dated January 19, 2018 for the 2017 assessment year concerning the two parcels which depicts assessments of \$24,900 for Parcel #1 (PIN 12-16-410-033-0000) and \$1,924 for Parcel #2 (PIN 12-16-410-034-0000). The subject's two parcels have a combined total assessment of \$26,824. The attorney for the appellant submitted a "Residential Appeal" with a "Comparable Sales/Assessment Grid Analysis", "Addendum to Petition" showing a separate listing of each parcel's land and improvement assessments, and printouts from the Cook County Assessor website of the property characteristics for the subject property and each comparable.

For the 2017 tax year appeal, the appellant contends assessment inequity as the basis of the appeal with respect to the improvement for Parcel #1 and did not contest the assessments for Parcel #2. In support of this improvement inequity argument, the appellant submitted information on four equity comparable properties located within the same neighborhood code as the subject. The comparables are improved with class 2-02, one-story dwellings of frame or masonry exterior construction ranging in size from 680 to 984 square feet of living area. The comparables range in age from 66 to 96 years old, and each comparable has a full basement with two having finished area. The comparables other features have varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$13,418 to \$15,624 or from \$12.65 to \$22.98 per square foot of living area. Based on this evidence, the appellant requested within the "Addendum to Petition" the subject's improvement assessment for Parcel #1 be reduced to \$12,542 or \$17.13 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" for Parcel #1 and did not include property information for Parcel #2 within its appeal. In support of its contention of the correct assessment for Parcel #1, the board of review in its "Board of Review Notes on Appeal" submitted information on four equity properties located within the same assessment neighborhood code as the subject property. The comparables are improved with class 2-02, one-story dwellings of frame or masonry exterior construction ranging in size from 640 to 960 square feet of living area. The comparables range in age from 57 to 96 years old, and each comparable has a full basement with three having finished area. The comparables other features have varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$10,738 to \$15,928 or from \$16.42 to \$19.27 per square foot of living area. Based on this evidence, the board of review requested that the subject's combined assessments for both parcels be confirmed.

² The appellant's mailing address is the same as the subject property's address.

Conclusion of Law

The taxpayer contends assessment inequity for Parcel #1 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 pursuant to Section 16-185 of the Property Tax Code a reduction in the subject's assessment for Parcel #1 is warranted.

The Board finds the subject property for Parcel #1 is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the 2016 tax year under Docket Number 16-32776.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property for Parcel #1 to \$15,613 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. (35 ILCS 200/16-185)

Therefore, the Board finds that the prior year's decision for Parcel #1 should be carried forward to the 2017 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The evidence disclosed that 2016 and 2017 are within the same general assessment period for Leyden Township. Additionally, the appellant's appeal form indicates the property is owner occupied since the appellant has the same mailing address as the subject property. The record contains no evidence indicating that the assessment year in question is in a different general assessment period nor was the decision of the Property Tax Appeal Board for the 2016 tax year 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 year's decision

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:

December 15, 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

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