



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

APPELLANT: Frankie Bailey
DOCKET NO.: 17-35937.001-C-1
PARCEL NO.: 15-09-102-038-0000

The parties of record before the Property Tax Appeal Board are Frankie Bailey, the appellant(s), by attorney Robert G. Kaucky, of Robert G. Kaucky & Associates in Berwyn; 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: \$ 1,948
IMPR.: \$ 8,655
TOTAL: \$ 10,603

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2017. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a two-story dwelling of frame and masonry construction with 1,594 square feet of living area. The dwelling is 66 years old. Features of the home include a full unfinished basement and a one and one-half-car garage. The property's site is 3,897 square feet, and it is located in Proviso Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject is owner-occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three sale comparables. These comparables sold between January 2017 and May 2017 for \$101,069 to \$125,000, or \$58.69 to \$78.32 per square foot of living area, including land. The appellant's pleadings state that the total assessment for the subject is \$13,951. The subject's assessment reflects a market value of \$139,510, or \$87.52 per square

foot of living area, including land, when applying the 2017 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$10,603.

The board of review failed to timely submit any evidence to support the subject's current assessment as required by 86 Ill.Admin.Code §1910.40(a) and (d). Therefore, the Board found the board of review to be in default under 86 Ill.Admin.Code §1910.69(a).

At hearing, counsel for the appellant reaffirmed the evidence previously submitted. The board of review analyst failed to timely appear for the hearing, but did so after the hearing concluded. After the hearing, on August 24, 2021, the board of review filed a motion to vacate the finding of default entered against it due to its failure to appear at the hearing.

Conclusion of Law

Initially, the Board denies the board of review's post-hearing motion as moot.¹ The board of review had previously been defaulted for failure to submit written evidence. As such, the Board finds no reason to default the board of review a second time. Thus, the motion filed by the board of review on August 24, 2021 to vacate the default finding for failure to appear at the hearing is denied as moot.

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 proven 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 did meet 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 all of the appellant's sale comparables. These sale comparables sold for prices ranging from \$58.69 to \$78.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$87.52 per square foot of living area, including land, which is above the range established by the comparables in this record. Based on this record, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject is overvalued, and that a reduction in the subject's assessment is warranted.

¹ The Board notes that the board of review's motion was received by the Board on August 24, 2021, and that all parties have 21 days to respond to the motion in writing. 86 Ill.Admin.Code § 1910.64(d). However, the Board may issue its ruling on the motion prior to the expiration of the 21 days. See West Loop Associates, LLC v. The Property Tax Appeal Board, et al., 2017 IL App (1st) 151998, ¶¶ 44-45 ("In our opinion, however, the fact that [Section 1910.64(d)] allows parties to file a response to a motion within 21 days . . . does not mean that PTAB cannot rule on a motion sooner where appropriate.").

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 21, 2021



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

Frankie Bailey, by attorney:
Robert G. Kaucky
Robert G. Kaucky & Associates
2607 Ridgeland Avenue
Berwyn, IL 60402

COUNTY

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