

# FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Eve Tyree
DOCKET NO.:	17-37511.001-R-2
PARCEL NO.:	17-03-111-011-0000

The parties of record before the Property Tax Appeal Board are Eve Tyree, the appellant, by attorney Richard D. Worsek, of Worsek & Vihon in Chicago; 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 <u>*A Reduction*</u> 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:	\$38,192
IMPR.:	\$511,808
TOTAL:	\$550,000

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 appellant and the board of review reached an agreement as to the correct assessment of the subject property. By letter dated September 6, 2019, the intervenor adopted the evidence submitted by the Cook County Board of Review.

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.

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
22. Fer	C R
Member	Member
sover Staffor	Dan Dikinin
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

Mano Allorino

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 <u>PETITION AND</u> <u>EVIDENCE</u> 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

Eve Tyree, by attorney: Richard D. Worsek Worsek & Vihon 180 North LaSalle Street Suite 3010 Chicago, IL 60601

### 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