



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

APPELLANT: P. L. Beronsky
DOCKET NO.: 17-39212.001-R-1
PARCEL NO.: 26-17-126-079-0000

The parties of record before the Property Tax Appeal Board are P. L. Beronsky, 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: \$2,976
IMPR.: \$6,240
TOTAL: \$9,216

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 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 a 4,960 square foot parcel of land improved with an approximately 62-year old, one-story, masonry, single-family dwelling containing 898 square feet of building area. The property is located in Chicago, Hyde Park Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. The petition disclosed the 2015 appeal number and that a 2016 appeal had not been decided yet. The appellant included two grids with a total of eight comparables. The properties sold from May 2015 to July 2017 for prices ranging from \$64.31 to \$98.68 per square foot of building area. The appellant submitted a letter asserting that the eight comparables support a reduction in the subject's assessment. The appellant included a copy of the 2015 decision in her evidence along with a real estate market overview and assessor printout for the subject and the comparables. The appellant requests a reduction to \$8,450 to reflect the declining real estate market from 2015 to 2017.

The 2015 decision, 15-27830.001-R-1, reflects a reduction issued by the Property Tax Appeal Board to \$9,216 for the first year of the general assessment period. This 2017 appeal is the last year of the general assessment period.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,216. The subject's assessment reflects a market value of \$92,160 or \$102.63 per square foot of building area when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on four sales comparables. These properties sold from February to December 2016 for prices ranging from \$112.29 to \$160.89 per square foot of building area.

The board of review also submitted a copy of section 16-185 of The Property Tax Code with a statement that the subject appears to be an owner-occupied residence and that the 2015 reduction shall remain in effect for the 2017 assessment year. The board of review included a copy of the 2015 decision along with the property tax portal printout for the subject.

The Board takes notice that a decision for the 2016 appeal, 16-29907.001-R-1, was issued on February 13, 2019. The Board rendered a decision lowering assessment to \$8,861 based on the evidence submitted by the parties and did not take into consideration the 2015 decision.

Conclusion of Law

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 proved 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).

However, the board of review raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2015 tax year 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 Board must look to this contention of law first.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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.

The Property Tax Appeal Board finds that the first year of the assessment period was 2015 and a reduction to \$9,216 was rendered by the Board. The Board further finds that the statute requires the Board to set the assessment at the reduced value set by the first year of the general assessment period. The Board erred in not considering the 2015 decision when rendering the 2016 decision which was the second year of the triennial assessment period. However, the board of review did not object to the final decision nor file a complaint for administrative review and this 2016 decision will stand.

In regard to the 2017 appeal, the Board finds that the 2015 decision shall apply and that the subject is already assessed for this amount. Therefore, no reduction in the assessment based on the statute is warranted.

Notwithstanding the statute, the Board finds that the sales evidence submitted by the parties supports the subject market value based on the current assessment and a reduction based on the evidence would also not be 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



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 23, 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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