



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

APPELLANT: Estate of John Forkan
DOCKET NO.: 18-39603.001-C-1
PARCEL NO.: 27-29-409-018-0000

The parties of record before the Property Tax Appeal Board are Estate of John Forkan, the appellant(s), by attorney Joe Huang, of the Law Offices of Terrence Kennedy Jr. in Chicago; 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
IMPR.: \$0
TOTAL: \$1

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 2018 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 vacant parcel of land. The property is located in Orland Township, Cook County and classified as a 1-00 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on a contention of law. The appellant submitted a brief stating that the parcel of land is used as a water detention pond by the surrounding residential homes and should be assessed at \$1.00 under Illinois Statute. In support, the appellant submitted an affidavit by the developer/owner attesting that the subject is "dedicated and used as a water detention pond (for the surrounding homes in the subdivision) as recorded on the Olde Mill Phase III Plat that was recorded in August 2012." In further support, the appellant's submitted copies of the recorded plat and aerial photos of the subject. Lastly, the appellant confirmed that

the board of review reduced the assessment of the subject in 2017 to \$1.00. The appellant requested the Board to assess the subject's land at \$1.00.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,883. The board of review did not submit any evidence.

The appellant's attorney and board of review waived hearing and requested the decision be written on the evidence.

Conclusion of Law

The appellant contends the subject's assessment should be reduced to reflect common area status. "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. The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that, based on 35 ILCS 200/10-35, the common areas of any type of residential real property development can be assessed at \$1.00 if it conforms to the definition and requirements of a common area as defined in the statutes.

The Property Tax Code states:

Residential property which is part of a development, but which is individually owned and ownership of which includes the right, by easement, covenant, deed or together interest in property, to the use of any common area for recreational or similar residential purposes shall be assessed at a value which includes the proportional share of the value of that common area or areas. . . . The common area or areas which are used for recreational or similar residential purposes and which are assessed to a separate owner and are located on separately identified parcels, shall be listed for assessment purposes at \$1 per year. 35 ILCS 200/10- 35(a).

The legislature specifically stated in the Property Tax Code that common areas "used for recreational or similar residential purposes" shall be assessed at \$1.00 per year. 35 ILCS 200/10-35(a). The General Assembly broadly defined common areas in section 10-35(a) as property "the beneficial use and enjoyment of which is reserved in whole as an appurtenance to the separately defined lots..." 35 ILCS 200/10-35(a). In this case, the owner's affidavit attests that the subject parcel is "dedicated and used as a water detention pond (for the surrounding homes in the subdivision) as recorded on the Olde Mill Phase III Plat that was recorded in August 2012." The plat of survey shows that the subject is not developed as the subject's surrounding residential parcels/lots. Therefore, the Property Tax Appeal Board concludes that the appellant has met this burden and that a reduction 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



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: March 26, 2024



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

Estate of John Forkan, by attorney:
Joe Huang
Law Offices of Terrence Kennedy Jr.
180 North LaSalle Street
Suite 2650
Chicago, IL 60601

COUNTY

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