



A M E N D E D

FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tiffany Dixon-Johnson
DOCKET NO.: 18-42565.001-R-1
PARCEL NO.: 31-36-106-033-0000

The parties of record before the Property Tax Appeal Board are Tiffany Dixon-Johnson, 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 **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: \$2,147
IMPR.: \$3,933
TOTAL: \$6,080

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 7,159 square foot parcel of land improved with a 66-year old, one-story, frame and masonry, single-family dwelling containing 1,269 square feet of building area. The property is located in Park Forest, Rich Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of the equity argument, the appellant submitted four comparables. The properties are described as one-story, frame and masonry, single-family dwellings located within a mile of the subject. Amenities include air conditioning, a two-car garage, and, for two properties, a fireplace. They range: in age from 56 to

66 years; in size from 1,389 to 1,698 square feet of building area; and in improvement assessment from \$2.60 to \$3.14 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$7,048 with an improvement assessment of \$4,901 or \$3.86 per square foot of building area.

In support of the assessment the board of review submitted four equity comparables. These properties are described as one-story, frame or frame and masonry, single-family dwellings located on the subject's block or within one-quarter mile of the subject. Amenities include between one and two and one-half car garages, air conditioning for two properties, and a fireplace for three properties. They range: in age from 59 to 66 years; in size from 1,084 to 1,622 square feet of building area; and in improvement assessments from \$4.10 to \$5.00 per square foot of building area.

In rebuttal, the appellant submitted a letter asserting that the board of review has incorrectly listed the number of bathrooms and bedrooms for the subject and included six new comparable properties. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence in rebuttal and, therefore, these new comparables cannot be considered by the Board. 86 Ill.Admin.Code 1910.66.

Conclusion of Law

The taxpayer contends assessment inequity 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 the best evidence of assessment equity to be the appellant's comparables #2, #3, and #4. These comparables had improvement assessments ranging from \$2.66 to \$3.14 per square foot of building area. The remaining comparables were given diminished weight due to differences in construction or size. The subject's improvement assessment of \$3.86 per square foot of building area is above the range of the best comparables in this record. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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: August 18, 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

AGENCY

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