



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

APPELLANT: Judith Richards  
DOCKET NO.: 18-49861.001-R-1  
PARCEL NO.: 23-25-416-010-0000

The parties of record before the Property Tax Appeal Board are Judith Richards, the appellant(s), by attorney Amy C. Floyd, Attorney at Law 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 **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:** \$7,823  
**IMPR.:** \$17,161  
**TOTAL:** \$24,984

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 200/16-185) 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 69-year old, one-story, single-family dwelling of frame construction with 1,700 square feet of living area. Features of the home include: warm air heating, one fireplace, as well as a 1.5-car garage. The property has an 15,647 square foot site and is located in Palos Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as a basis of the appeal and submitted four comparable properties. In support of this argument, the appellant submitted information on four suggested equity comparables. They were improved with a one-story, single-family dwelling of masonry or frame and masonry construction. The improvements ranged: in age from 57 to 69 years; in size from 1,366 to 1,787 square feet; and in improvement assessment from \$0.65 to \$6.81 per square foot of living area. In addition, minimal data was submitted for these same properties on a second grid sheet.

Additionally, the appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant submitted their “Residential Appeal” and marked “no” on line 1b of Section II when asked if the subject property “is this an owner-occupied residence.” The appellant also disclosed that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-22486.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$19,383 based on the evidence submitted by the parties. The appellant/appellant's attorney asserted that tax years 2017 and 2018 are within the same general assessment period.

The board of review submitted its “Board of Review Notes on Appeal” disclosing the subject’s total assessment of \$24,984 with an improvement assessment of \$17,161 or \$10.09 per square foot of building area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables. They are improved with a one-story, single-family dwelling of frame, masonry, or frame and masonry construction, located within a quarter mile of the subject property. The improvements ranged: in age from 61 to 68 years; in size from 1,365 to 1,720 square feet of living area; and in assessment from \$10.55 to \$12.04 per square foot. Amenities include: warm air heating in three of the comparables, one fireplace, and either a 1.5-car or a two-car garage.

### **Conclusion of Law**

The appellant asserted a contention of law arguing that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

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 issued a decision reducing the subject's assessment for the 2017 tax year. The 2017, 2018, and 2019 assessment years are within the same general assessment period. However, the Property Tax Appeal Board finds that the appellant did not sustain their burden to prove that the subject property was owner-occupied when the appellant indicated that the property was not owner-occupied in their appeal. For these reasons the Board finds this

statute does not apply in the instant appeal and the 2017 assessment cannot be automatically applied to the 2017 lien year.

The taxpayer also contends assessment inequity as a basis for 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 appellant *did not meet* this burden of proof and a reduction in the subject's assessment *is not* warranted.

The Board finds the best evidence of assessment equity to be the *appellant's comparables #1 and #2*; and *the board of review's comparables #1, #2, and #3*. They had improvement assessments that ranged from \$6.42 to \$12.04 per square foot of living area. The subject's improvement assessment of \$10.09 per square foot of living area falls within the range established by the best comparables in this record. The remaining properties were accorded diminished weight due to a disparity in location, exterior construction, style, age, size and/or amenities. Based on this record, the Board finds the appellant *did not* demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment *is not* 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:

February 15, 2022



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

Judith Richards, by attorney:  
Amy C. Floyd  
Attorney at Law  
57 E. Delaware  
#3101  
Chicago, IL 60611

COUNTY

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