



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

APPELLANT: Sarah Koehler  
DOCKET NO.: 19-24143.001-R-1  
PARCEL NO.: 24-09-208-064-0000

The parties of record before the Property Tax Appeal Board are Sarah Koehler, the appellant; 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:** \$2,650  
**IMPR.:** \$9,061  
**TOTAL:** \$11,711

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 2019 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 72-year old, two-story dwelling of masonry exterior construction with 1,066 square feet of living area. Features of the dwelling include a full unfinished basement and a two-car garage. The property has a 5,580 square foot site and is located in Oak Lawn, Worth Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for a prior year under Docket Number 17-32010.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$11,711 based on the evidence submitted by the parties. The appellant asserted that 2017 and 2019 are within the same general assessment period for residential property and the subject is owner occupied. In support, the appellant submitted the subject's 2017 tax year Property Tax Appeal Board decision.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,259. The subject property has an improvement assessment of \$11,609 or \$10.89 per square foot of living area. The subject's assessment reflects a market value of \$142,590 or \$133.76 per square foot of living area, including land. In support of its contention of the correct assessment, the board of review submitted information on four comparables with equity data and one of which also sold. The comparables are located within the same neighborhood code and the same block as the subject property and are identical or nearly identical in most features to the subject property. The comparables have improvement assessments ranging from \$11,278 to \$14,792 or from \$10.58 to \$13.88 per square foot of living area. Comparable #4 also sold in August 2017 for \$200,000 or \$187.62 per square foot of living area, including land. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

The Board also takes judicial notice that the Property Tax Appeal Board issued a reduction for the subject property in Docket No. 18-49173.001-R-1. As part of its submission, the board of review reported that 2017 was the beginning of the general assessment cycle for the subject property.

#### **Conclusion of Law**

The Board finds the subject property is an owner-occupied residence that was the subject matter of appeals before the Property Tax Appeal Board for the 2017 and 2018 tax years under Docket Numbers 17-32010.001-R-1 and 18-49173.001-R-1. In those appeals, the Property Tax Appeal Board issued decisions lowering the assessment of the subject property to \$11,711 based on the evidence submitted in the appeals. The board of review reported that Worth Township's triennial general assessment period began in the 2017 tax year and continues through the 2019 tax year. The Board finds that 2017, 2018 and 2019 are within the same general assessment period for Worth Township. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

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

Therefore, the Board finds that the prior years' decisions should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The record further indicates that the subject property is an owner-occupied residence. Furthermore, the record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or the assessment year in question is in a different general

assessment period. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior years' decisions, plus the application of an equalization factor, if any.

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 16, 2021



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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