



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

APPELLANT: Laurie Mallon
DOCKET NO.: 19-28028.001-R-1
PARCEL NO.: 14-20-316-022-0000

The parties of record before the Property Tax Appeal Board are Laurie Mallon, 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: \$20,000
IMPR.: \$38,000
TOTAL: \$58,000

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 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 one and one-half-story dwelling of frame exterior construction with 1,325 square feet of living area. The dwelling is 125 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a detached one-car garage. The property has a 3,125 square foot site and is located in Chicago, Lakeview Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant disclosed the subject property was an owner-occupied residence that was the subject matter of an appeal for before the Property Tax Appeal Board the prior year under Docket Number 18-28556.001-R-1. A copy of the Property Tax Appeal Board decision under this docket number was included in the appellant's submission. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$58,000 based on the evidence submitted by the parties. The Property Tax Appeal Board takes notice that 2018

is the beginning of the triennial general assessment period for Lakeview Township that continues through 2020. (86 Ill.Admin.Code §1910.90(i)).

For this 2019 tax year appeal, the appellant also contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on four comparable sales with varying degrees of similarity to the subject. The comparables sold from December 2017 to January 2019 for prices ranging from \$420,000 to \$540,000 or from \$325.58 to \$411.59 per square foot of living area, land included.

With respect to the inequity argument, the appellant submitted information on four comparables with varying degrees of similarity to the subject. The comparables have improvement assessments that range from \$49,504 to \$62,083 or from \$32.07 to \$36.27 per square foot of living area.

As part of the appeal petition, the appellant reported that the subject property has a total assessment of \$75,015 for the 2019 tax year. The subject's assessment reflects a market value of \$750,150 or \$566.15 per square foot of living area, including land, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. The subject has an improvement assessment of \$55,015 or \$41.52 per square foot of living area.

Based on this evidence, the appellant requested the subject's assessment be reduced to prior year assessment as established by the Property Tax Appeal Board of \$58,000.

The board of review submitted its "Board of Review Notes on Appeal" for parcel number 08-11-409-023, which does not correspond with parcel number under appeal in this record. Furthermore, the owner's name and property address differ from that shown in the appeal petition as the subject property. The assessment amounts also differ from assessment amounts shown in the board of review final decision. Included with its submission, the board of review submitted information on four comparable properties located outside of the subject's neighborhood code. The comparables have varying degrees of similarity when compared to the subject. Comparable #4 sold in February 2017 for a price of \$365,000 or \$229.56 per square foot of living area, land included. The comparables have improvement assessments that range from \$24,600 to \$27,834 or from \$16.51 to \$20.38 per square foot of living area.

In written rebuttal, the appellant argued that the evidence submitted by the Cook County Board of Review does not apply since the subject property is 1511 W. Rosco St, Chicago not 503 S. See-Gwun Ave., Mount Prospect. The appellant requested that the subject's assessment be lowered to the \$58,000 that the Property Tax Appeal Board assessed the subject property in 2018.

Conclusion of Law

The Property Tax Appeal Board finds the subject property was the matter of an appeal before this Board the prior tax year under Docket Numbers 18-28556.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$58,000

based on the evidence submitted by the parties. The Property Tax Appeal Board takes notice that Cook County's triennial general assessment period began in the 2018 tax year and continues through the 2020 tax year. 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 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)

The Board finds that the prior year's decision 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 Board finds this record disclosed the subject property is an owner-occupied residence and the 2018 and 2019 tax years are within the same triennial general assessment period for Lakeview Township. The record contains no evidence showing the Board's 2018 decision was reversed or modified upon review and there was no evidence the subject property sold in an arm's-length transaction establishing a different fair cash value. 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 year's decision commensurate with the appellant's request.

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 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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