



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

APPELLANT: Kerry Post
DOCKET NO.: 19-33896.001-R-1
PARCEL NO.: 23-25-423-007-0000

The parties of record before the Property Tax Appeal Board are Kerry Post, 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: \$7,920
IMPR.: \$9,580
TOTAL: \$17,500

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 one-story, single-family dwelling of masonry exterior construction containing 2,398 square feet of living area. Features of the home include a concrete slab foundation, central air-conditioning, and an attached 2-car garage. The dwelling was built in 1953 and is situated on a lot containing 15,840 square feet of land area. The property is located in Palos Heights, Palos Township, Cook County. The subject is a Class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellants contend the subject's assessment was incorrect based on contention of law.¹ The evidence submitted by the appellant disclosed the subject property is an owner-occupied

¹ The appellant marked "recent sale" as the basis of the appeal and also marked "rollover" at the top of the appeal form. The Board finds that the evidence submitted by the appellant is consistent with contention of law argument rather than recent sale and will analyze this appeal based on contention of law.

residence² that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-26016.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$17,500 based on section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2017 and 2018 are within the same general assessment period in Cook County. Based on this evidence, the appellant requested that Property Tax Appeal Board's prior year's decision be carried forward to the 2019 tax year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,636. The subject's assessment reflects a market value of \$286,360 when using the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%.

In support of its contention of the correct assessment, the board of review submitted information and a grid analysis on four comparables containing both sales and equity data. The comparables were located within the same subdivision code as the subject property and bear varying degrees of similarity to the subject property. The comparables sold from April 2016 to December 2018 for prices ranging from \$245,000 to \$290,000 or from \$122.06 to \$139.18 per square foot of living area, land included. The comparables had improvement assessments ranging from \$20,409 to \$25,938 or from \$10.52 to \$11.83 per square foot of living area. Based on this information, the board of review requested a confirmation of the subject's assessment.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2018 tax year should be carried forward to the tax year at issue as provided by section 16-185 of the Property Tax Code.

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

² Appellant's address is identical to that of the subject property on the residential appeal form.

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 record disclosed the subject property was the matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-26016.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$17,500 based on 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 dwelling which was not refuted by the board of review, and that 2018 and 2019 are within the same general assessment period in Cook County. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. Therefore, the Board finds that the Board's prior 2018 decision should be carried forward to the subsequent 2019 tax year subject only to a state equalization factor applied to that year's assessments, if any. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2018 and 2019 are within the same general assessment period in Cook County. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's finding in 2018 plus the application of the state 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kerry Post
12512 S 73rd Ave
Palos Heights , IL 60463

COUNTY

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