

# STIPULATED AMENDED FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Teri Ross

DOCKET NO.: 19-50699.001-R-1 PARCEL NO.: 14-33-421-056-0000

The parties of record before the Property Tax Appeal Board are Teri Ross, the appellant(s), by attorney Edwin M. Wittenstein, of Worsek & Vihon 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 <u>A Reduction</u> 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:** \$29,216 **IMPR.:** \$79,595 **TOTAL:** \$108,811

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 is improved with a 19-year-old, two-story, building of frame and masonry construction containing 2,160 square feet of gross building area. The property is situated on 2,656 square feet site in North Chicago Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted a Petition for reduction of the 2019 assessment based on an assessment inequity argument. The Board found no basis for a reduction and entered a decision on June 27, 2023, for no change to the assessment. Subsequent from the decision, the appellant moved the Board to vacate the decision and enter a new decision in accord with a fully executed stipulation,

dated June 30, 2023, between the appellant and the board of review. The appellant submitted that stipulation to the Board in support of the motion. The stipulation was made part of the record. On August 17, 2023, the Board granted the motion, vacated its decision of June 27, 2023, and entered an Order for an Amended Stipulated Decision in accord with the stipulation.

The Property Tax Appeal Board finds that the agreement of the parties is proper, enters a decision in accord with the stipulation.

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.

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	Chairman
R	assert Stoffen
Member	Member
Dan Dikini	Sarah Bokley
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:	September 19, 2023	
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	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 <u>PETITION AND EVIDENCE</u> 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**

Teri Ross, by attorney: Edwin M. Wittenstein Worsek & Vihon 180 North LaSalle Street Suite 3010 Chicago, IL 60601

## **COUNTY**

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