



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

APPELLANT: Alina Higgins  
DOCKET NO.: 19-54249.001-R-1  
PARCEL NO.: 24-33-100-024-0000

The parties of record before the Property Tax Appeal Board are Alina Higgins, the appellant, by attorney Anthony Lewis, of the Law Offices of Gary H. Smith 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 **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:** \$12,735  
**IMPR.:** \$39,265  
**TOTAL:** \$52,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative 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 three structures described as a 2-story 4-unit apartment building and two 1-story duplexes with each unit reported to have 800 square feet of living area or a combined total of 6,400 square feet of building area. The buildings have either brick and/or vinyl exterior material and are reported to have been constructed in 1968. Features of the property include eight parking spaces. The property has a 28,300 square foot site and is located in Crestwood, Worth Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$450,000 as of January 1, 2017. The appellant also submitted a copy of the decision issued by the Property Tax Appeal Board involving the subject property for the prior tax year in Docket Number 18-

31394.001-R-1 reducing the subject's assessment to \$52,000 based on an agreement of the parties. The appellant further disclosed the subject property is not an owner-occupied residence. The appellant requested the subject's total assessment be reduced to \$45,000 to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment of the subject property of \$59,063. The subject's total assessment reflects a market value of \$590,630 or \$73,829 per unit or \$92.29 per square foot of gross building area, including land, when applying the level of assessment for class 2 property under Cook County Real Property Assessment Classification Ordinance of 10%. The board of review's notes included comments indicating "No objection to the rollover request." The board of review submitted no additional evidence to support the subject's assessment.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in this record is the appraisal submitted by the appellant. The Property Tax Appeal Board further finds from its analysis of the record that the evidence submitted by the appellant in this appeal is no different from the 2018 tax year (Docket Number 18-31394.001-R-1) in which the parties reached an agreement reducing the assessment of the subject property to \$52,000. The board of review did not call into question the credibility or reliability of the appellant's appraisal report or submit any market data to otherwise refute the value conclusion contained in the appraisal even though the report has an effective date of January 1, 2017.

In conclusion, since no new evidence was presented by the appellant to warrant a change from the 2018 tax year decision, the Board finds that the assessment as established in the 2018 appeal is appropriate and a reduction in the subject's assessment is 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: \_\_\_\_\_

August 20, 2024



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

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