



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

APPELLANT: Gloria Vila
DOCKET NO.: 19-54872.001-R-1 through 19-54872.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Gloria Vila, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***No Change*** 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-54872.001-R-1	18-03-214-028-0000	2,176	8,948	\$11,124
19-54872.002-R-1	18-03-214-029-0000	2,253	17,896	\$20,149
19-54872.003-R-1	18-03-214-033-0000	2,287	17,896	\$20,183

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 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 two-story, multi-family building of masonry construction with 5,536 square feet of living area. Features of the dwelling include a full apartment basement, two and two-half baths, and air conditioning. The dwelling was constructed in 1971. The property has a 3,785 square foot site and is located in Brookfield, Lyons Township, Cook County.

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 \$295,000 as of January 22, 2016. The appellant also submitted Property Lookup Report: Assessment Data from CCAO Database printouts disclosing a 80% occupancy factor was applied by the assessor in 2018 regarding the subject. The appellant requested a 20% vacancy factor. Lastly, the appellant submitted a prior PTAB decision. Appellant requested a total reduction to \$25,005.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,124 regarding PIN ending in 028. The subject's total assessment is \$51,456 including all three PIN numbers. The subject's assessment reflects a market value of \$514,560 when using the 2019 level of assessment for class 2 properties of 10% as determined by the Cook County Real Property Classification Code. In support, the board of review submitted one sale comparable and three equity comparables.

Conclusion of Law

As to the appellant's claim for a reduced improvement assessment, Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) is relevant and provides in pertinent part:

The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, . . . all improvements which were destroyed or removed. [Emphasis added.]

Section 9-180 of the Property Tax Code provides:

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. . . .

Computations under this Section shall be on the basis of a year of 365 days.

In light of these provisions of the Property Tax Code, the assessor applied an occupancy factor of 80% to the subject for the tax year 2018 and reduced the subject's assessment. The Board finds that no explanation for the occupancy factor of 80% was given. The appellant did not provide any further evidence regarding the date improvement "was inhabitable and fit for occupancy" prior to such as affidavits, contractor statements and/or building permits. Rather, the appellant's attorney simply stated the subject's 2018 occupancy rate, applied the purported rate to the improvement assessment and argued the calculation justified a further assessment reduction. The Board finds this evidence is insufficient to support a further reduction in the subject's improvement assessment on grounds of occupancy.

The Board finds that the appellant submitted insufficient documentation to show that the subject was uninhabitable or unfit for occupancy as required by Sections 9-160 and 9-180 of the Property Tax Code, Sections 9-160 and 9-180 of the Property Tax Code.

The appellant also 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds that the appraisal date of January 2016 is approximately four years prior to the 2019 lien date and thus, does not accurately reflect the subject's 2019 market value. Furthermore, the subject's appraisal date is in a different assessment triennial than the 2019 tax year. After considering the evidence submitted, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment is not warranted.

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:

October 17, 2023



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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