



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

APPELLANT: Ebony Dawn - Lucas
DOCKET NO.: 19-55795.001-R-1
PARCEL NO.: 17-34-322-018-0000

The parties of record before the Property Tax Appeal Board are Ebony Dawn - Lucas, the appellant, by attorney Nicholas Jordan, of Worssek & 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 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: \$11,550
IMPR.: \$450
TOTAL: \$12,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2018 tax year Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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.

Analysis

The subject property consists of a three-story, apartment building of masonry exterior construction with 5,205 square feet of living area. Features of the dwelling include a full unfinished basement, three baths, and six bedrooms. The dwelling was constructed in 1888. The property has a 3,850 square foot site and is located in Chicago, South Chicago Township, Cook County. The subject is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds from its analysis of both the record in Docket No. 18-47337, which relied upon the sale of the subject property, and the record in Docket No. 20-49080, in which the appellant sought a

reduction equivalent to the 2018 tax year decision and in which the board of review agreed with the assessment conclusion contained in the appellant's 2020 tax year appeal, the evidence in this appeal 2019 tax year appeal is no different from that of either the prior 2018 tax year or the subsequent 2020 tax year. Since no new evidence was presented to warrant a change from the previous year's decision and the subsequent year's decision, the Board finds that the assessment as established in the prior year's appeal and in the subsequent year's appeal are both appropriate.

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:

May 21, 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

AGENCY

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APPELLANT

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