



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

APPELLANT: Debra Allegretti
DOCKET NO.: 21-30220.001-R-1
PARCEL NO.: 12-26-307-036-1004

The parties of record before the Property Tax Appeal Board are Debra Allegretti, the appellant, by attorney Scott Shudnow, of Shudnow & Shudnow, Ltd. 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: \$1,423
IMPR.: \$13,277
TOTAL: \$14,700

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 2021 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 one condominium unit with 1,500 square feet of living area in a 10-unit, residential condominium building situated on a 10,500 square foot parcel of land. Features of the unit include: three bedrooms, two full bathrooms, a fireplace and an assigned parking space. The building is 56-years old. The subject unit has an 18.0776% ownership interest in the common elements. The property is located in River Grove, Leyden Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation in this appeal. In support of the overvaluation argument, the appellant submitted evidence disclosing that the subject property was purchased on March 10,

2021¹, for a purchase price of \$147,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,178. The subject's assessment reflects a total market value of \$171,780; or \$114.52 per square foot of living area, land included, when using the Cook County Real Estate 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 a condominium analysis for 2021 using sales of three units within the subject's building, one of which was the subject unit. The sales ranged in price from \$90,000 to \$147,000 and sold between March 2018 and January 2021. The sales price of each unit was added together for a total of \$347,000 and then divided by the percentage of interest in units sold (36.3520%) to arrive at a total market value for the building of \$954,555, multiplied by the percentage of ownership of the subject unit to arrive at a fair market value of \$172,560. Based on this analysis, the board of review requested confirmation of the subject's current assessment. The total assessed value of the subject property was determined to be \$17,178 based on the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%.

In written rebuttal, appellant pre-emptively requested a rollover and argued that the board of review's evidence consisted of raw, unadjusted sales data and did not challenge appellant's argument or the recent arm's-length nature of the sale. Appellant requested the assessed valuation be reduced.

Furthermore, the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2020-25902.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$14,700 on the evidence submitted by the parties. The tax years 2020 and 2021 are within the same general assessment period and appellant disclosed the subject property is an owner-occupied residence in Section II of the appeal form. Additionally, the board of review did not dispute that it was owner-occupied in its Notes on Appeal.

Conclusion of Law

Section 16-185 of the Property Tax Code provides, in relevant 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

¹ While appellant filled out Section IV stating the sale took place in March 2021 the supporting documentation corroborates the August 2019 sales date utilized in the BOR's evidence. This Board finds the sale of the subject property occurred in 2019 based on the MLS listing, settlement statement and the board of review's condominium analysis.

establishing a fair cash value for the parcel that is different from the fair cash 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.

35 ILCS 200/16-185. Additionally, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes official notice that it rendered a decision lowering the subject's assessment for tax year 2020 (86 Ill.Admin.Code §1910.90(i)), and that tax year 2020 and the instant tax year of 2021 are in the same general assessment period for Leyden Township. The Board further finds that the subject is owner-occupied based on the appellant's statement in Section II of the appeal form and appellant's brief which states that the subject is owner-occupied. The record contains no evidence indicating that the subject sold in an arm's-length transaction subsequent to the Board's decision for the 2020 tax year, or that the Board's decision for the 2020 tax year was reversed or modified upon review. For these reasons, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject's assessment should be carried forward to the 2021 tax year, pursuant to section 16-185 of the Property Tax Code, to reflect the Board's decision for the 2020 tax year, plus the application of an 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: _____

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

AGENCY

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