



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

APPELLANT: Karla Woolverton
DOCKET NO.: 21-38501.001-R-1
PARCEL NO.: 03-32-304-045-0000

The parties of record before the Property Tax Appeal Board are Karla Woolverton, the appellant, 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: \$8,662
IMPR.: \$27,338
TOTAL: \$36,000

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 a two-story, single-family dwelling of frame and masonry construction with 1,880 square feet of living area. The dwelling was 70 years old. Features of the home include a partial, unfinished basement, and a one-car garage. The property has a 10,500 square foot site and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts overvaluation as the basis of the appeal. The relevant date for determining the value of the subject property is January 1, 2021. *See* 35 ILCS 200/9-155. In support of her overvaluation argument, the appellant relies on evidence that she sold the subject property in May 2021 for \$335,000. Although the appellant submitted an appraisal estimating the subject property had a market value of \$280,000 as of April 11, 2020, she asserts that the recent sale rather than the appraisal reflects the subject's market value. The appellant also submitted a copy

of the Board's decision involving the subject property in case number 19-53208.001-R-1 that was issued on August 23, 2022. In that decision, the Board reduced the subject property's assessment for the 2019 tax year from \$41,530 to \$36,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,252. The subject's assessment reflects a market value of \$372,520 or \$198.15 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%. The board of review also submitted a copy of the Board's decision in case number 19-53208.001-R-1, and it argues that the reduced assessment of \$36,000 that resulted from that decision should remain in effect for 2021. This means that appellant would receive a reduction, but not as large a reduction as she seeks.

Conclusion of Law

The reduced assessment that appellant received for the 2019 tax year because of the Board's decision in case number 19-53208.001-R-1 must remain in effect for the 2020 tax year under section 16-185 of the Property Tax Code, which states 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 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. On August 23, 2022, the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2019 tax year. The 2019, 2020, and 2021 assessment years are within the same general assessment period for Wheeling Township. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision for the 2019 tax year, although it did sell in May 2021, before that decision was issued. The record also contains no evidence that the Board's decision for the 2019 tax year has been reversed or modified upon review. Finally, the appellant's petition for appeal discloses that the subject was owner-occupied both before and after the sale. Therefore, under section 16-185, the reduced assessment for 2019 must remain in effect for 2021.

Appellant argues that her evidence shows that the \$36,000 assessment for 2019 should not remain in effect for 2020 because it indicates that the subject property's value was lower than \$360,000 in 2021. The Board must, however, apply the plain, unambiguous language of section 16-185 as written, and it cannot read in exceptions, conditions, or limitations that are not present in the statutory language. Rosewood Care Center, Inc. v. Caterpillar, Inc., 226 Ill. 2d 559, 567 (2007). Accordingly, the Board's reduced assessment for 2019 of \$36,000 must remain in effect for 2021. This means that appellant is entitled to a reduction, but not as large a reduction as she seeks.

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:

December 19, 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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