



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

APPELLANT: Michael and Eileen Garrison
DOCKET NO.: 21-51564.001-R-1
PARCEL NO.: 27-09-118-001-0000

The parties of record before the Property Tax Appeal Board are Michael and Eileen Garrison, the appellants; 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: \$7,658
IMPR.: \$30,842
TOTAL: \$38,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 split-level dwelling with an addition of frame and masonry exterior construction with 2,372 square feet of living area.¹ The dwelling is approximately 50 years old. Features of the home include a finished full basement, central air conditioning, and a two-car garage. The property has a 13,925 square foot site and is located in Orland Park, Orland Township, Cook County. The property is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The Board finds the best description of the subject property was found in the copy of the prior year's Property Tax Appeal Board's Final Administrative Decision provided by the appellant. The subject's property description was based upon an appraisal wherein it was concluded the appraiser had inspected the property and provided a detailed description with a map, photographs, and a building sketch of the dimensions of the subject dwelling with area calculations.

The appellants contend the assessment of the subject property as established by the decision of the Property Tax Appeal Board (PTAB) for the 2020 tax year under Docket No. 20-31595.001-R-1 should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellants submitted a copy of the prior year's 2020 tax year decision by the PTAB that lowered the total assessment of the subject property to \$38,500 based on the weight of the evidence of record. The appellants contend the subject property is an owner-occupied residence and that 2020 and 2021 tax years are within the same general assessment period. Based on the evidence, the appellants requested a reduction in the subject's total assessment to \$38,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,435. The board of review further disclosed that 2020 was the beginning of the general assessment cycle for Orland Township and that no township equalization factor was issued for the 2021 tax year.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located within the same neighborhood code as the subject. The comparables are two-story dwellings of frame or frame and masonry exterior construction. The comparables have varying degrees of similarity to the subject in age, dwelling size, and other features. The comparables have improvement assessments ranging from \$31,946 to \$46,218 or from \$15.28 to \$17.90 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellants raised a contention of law argument asserting the assessment of the subject property as established by the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The Board further finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in 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)

The Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is controlling in this matter. The Board further finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board (PTAB) for the 2020 tax year under Docket Number 20-31595.001-R-1. In that appeal, the Board issued a decision lowering the assessment of the subject property to \$38,500 for the 2020 tax year based upon the weight of the evidence of

record. The record also indicates that the subject property is an owner-occupied dwelling, 2020 and 2021 are within the same general assessment period, and no township equalization factor was applied for the tax year 2021 by local assessment officials. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the PTAB has been reversed or modified upon review. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision 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: March 26, 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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