FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Celeste George
DOCKET NO.: 22-58388.001-R-1 through 22-58388.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Celeste George, the appellant, by attorney Dora Cornelio, of Schmidt Salzman & Moran, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
22-58388.001-R-1	18-06-131-013-0000	2,887	16,294	$19,181
22-58388.002-R-1	18-06-131-014-0000	5,775	38,980	$44,755

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 2022 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 an owner-occupied residence located in Lyons Township, Cook County.

The appellant's appeal is based on a contention of law. The evidence disclosed the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board a prior tax year under docket numbers 20-31297.001-R-1 and 20-31297.002-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject parcel to $63,936. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the appellant requested the Board's prior year's decision be carried forward to the subsequent tax year of the same general assessment period since the subject property is owner occupied, the subject property has not sold, and the 2020 and 2022 tax years

are within the same general assessment period for Lyons Township. Based on this argument, the appellant requested a reduction in the subject's assessment to $63,936.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of $24,259 for only parcel 18-06-131-013-0000. In response to the appeal, the board of review submitted three comparable properties to demonstrate the subject property was uniformly assessed. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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 appellant contends the subject property's assessment is incorrect based on the Property Tax Appeal Board's decision from a prior tax year under docket numbers 20-31297.001-R-1 and 20-31297.002-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to $63,936. The board of review submitted three comparable properties to demonstrate the subject property was uniformly assessed. The Board gives no weight to the evidence and response submitted by the board of review as it fails to address the legal argument raised by the appellant.

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 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).

Based on this statutory mandate, the Board finds that its prior year's 2020 decision shall be carried forward to the subsequent 2022 tax year of the same general assessment period subject only to equalization applied to that year's assessment. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). There is no evidence in this record that shows the subject property 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; that the assessment year in question is in a different general assessment period; or the decision of the Property Tax Appeal Board is 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 Board's prior year's decision

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:

C E R T I F I C A T I O N

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: February 17, 2026

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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