

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ella Watkins
DOCKET NO.: 03-24033.001-C-1
PARCEL NO.: 25-16-329-003-0000

The parties of record before the Property Tax Appeal Board are Ella Watkins, the appellant, by attorney Joel R. Monarch of Chicago; and the Cook County Board of Review.

The subject property consists of a one-story light industrial building with 7,443 square feet of gross building area. The building was constructed in 1963 and is being used as a day care service facility. The improvements are located on a 21,935 square foot parcel in Chicago, Lake Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. In support of this argument the appellant submit a limited appraisal report estimating the subject had a market value of \$100,000 as of June 23, 2002. The record also revealed the subject property was the subject matter of appeals before the Property Tax Appeal Board in 2001 and 2002 under Docket Nos. 01-25997.001-C-1 and 02-30139.001-C-1. In each of those appeals the Property Tax Appeal Board issued decisions reducing the subject's assessment to \$36,000.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is supported by the evidence in the record.

(Continued on Next Page)

Based on the facts and exhibits presented, 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:	\$	14,907
IMPR.:	\$	21,093
TOTAL:	\$	36,000

Subject only to the State multiplier as applicable. (5/3-101 et seq.) and section 16-195 of the Property Tax Code.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted the only evidence of market value, a limited appraisal report estimating the subject had a market value of \$100,000 as of June 23, 2002, in support of the contention that the subject property was not accurately assessed. The record also revealed the subject property was the subject matter of appeals before the Property Tax Appeal Board in 2001 and 2002 under Docket Nos. 01-25997.001-C-1 and 02-30139.001-C-1 wherein the Property Tax Appeal Board issued decisions reducing the subject's assessment to \$36,000. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that the assessment as established in the prior years' appeals is 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.



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: December 7, 2007



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

Docket No. 03-24033.001-C-1

session of the Board of Review at which assessments for the subsequent year 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 the subsequent year 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.

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.