

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Robert Allen or Evelyn Allen  
DOCKET NO.: 04-20302.001-R-1  
PARCEL NO.: 16-06-320-044

The individuals and/or parties of record appearing before the Property Tax Appeal Board (hereinafter PTAB) are Robert Allen/Evelyn Allen, the appellants; and the Cook County Board of Review.

The subject property consists of a 12,529 square foot land parcel improved with a 101-year old, two-story, masonry, multi-family dwelling with two units. The improvement contains 4,168 square feet of living area as well as a full basement and four bathrooms.

At the hearing on the merits, the aforementioned individuals were duly sworn. There was a procedural issue as to whether this appeal was properly filed and whether the individual signing the PTAB's appeal form had legal standing to bring forth such an appeal.

In this matter, the identified appellants are Robert and Evelyn Allen, but the appeal is signed by Evelyn Allen asserting to be either attorney or appellant. The board of review's notes on appeal reflect that Robert Allen is the sole owner. Moreover, Evelyn Allen testified that she was not an attorney, but that she was part of a team along with her son, Robert Allen. The PTAB accorded Robert Allen a time period within which to submit legal documentation that Evelyn Allen was indeed also the owner/taxpayer of the property herein on appeal.

Robert Allen timely submitted a multiple-page "power of attorney" document asserting the sufficiency of such for filing purposes before the PTAB.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:	\$	13,372
IMPR.:	\$	42,411
TOTAL:	\$	55,783

Subject only to the State multiplier as applicable.

PTAB/KPP

Upon review of the power of attorney, the document itself indicated:

1. On page 3, Robert Allen's signature as well as two witnesses signing and asserting enactment of this document on April 23, 2007.
2. In Section 5 and 6 that this Power of Attorney shall become effective upon execution.

By the plain verbiage contained within the four corners of the document, it was not in effect at the filing time of these property tax appeals which was from February, 2004, through June, 2005.

Furthermore, Section 1910.10(c) of the Official Rules of the Property Tax Appeal Board states that:

Only a taxpayer or owner of property dissatisfied with the decision of a board of review. . . may file an appeal with the Board. 86 Ill. Adm. Code 1910.

While Section 1910.70(a) states that:

. . . A party may be represented at the hearing by any person who is admitted to practice as an attorney in this State. Accountants, tax representatives, tax advisers, real estate appraisers, real estate consultants and others not qualified to practice law in this State may not appear at hearings before the Board in a representative capacity. . . 86 Ill. Adm. Code 1910.

Pursuant to a review of the residential appeal petition signed by a non-attorney and a non-owner/taxpayer; the submitted documentation; and testimony of the witnesses/parties, the PTAB hereby dismisses this matter for lack of standing. Therefore, the PTAB finds that a reduction in the subject's improvement assessment is not warranted.

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

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: October 26, 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 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.