



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

APPELLANT: Deerwood Farm Corp.
DOCKET NO.: 07-29868.001-R-1
PARCEL NO.: 01-06-100-008-0000

The parties of record before the Property Tax Appeal Board are Deerwood Farm Corp., the appellant(s); and the Cook County Board of Review.

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: \$ 12,974
IMPR.: \$ 58,345
TOTAL: \$ 71,319

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two dwellings sited on a 392,040 square foot parcel. The main improvement consists of a two-story, 85-year-old, single-family dwelling of frame construction with two full bathrooms, a partial-unfinished basement, central air-conditioning and a fireplace. The second improvement consists of a two-story, 85-year-old, single-family dwelling of frame construction containing 800 square feet of living area with one bathroom, a fireplace and a full-unfinished basement.

Donna J. Hirsch, the president of Deerwood Farm Corporation appeared before the Property Tax Appeal Board arguing unequal treatment in the assessment process as the basis of the appeal.

The board of review's representative argued that Ms. Hirsch does not have standing before the Property Tax Appeal Board in that as a corporation, the appellant must have legal representation.

Ms. Hirsch responded by saying that she is the president of the Deerwood Farm Corporation and resides on the subject property.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds that this appeal should be dismissed. Section 1910.10(c) of the rules of the Property Tax Appeal board states:

Only a taxpayer or owner of property dissatisfied with the decision of a board of review as such decision pertains to the assessment of his property for taxation purposes, or a taxing body that has a tax revenue interest in the decision of the board of review on an assessment made by any local assessment officer, may file an appeal with the Board. See 86 Ill.Adm.Code 1910.10(c).

Further, Section 1910.70(a) of the rules of the Property Tax Appeal Board states in relevant part:

A party shall have the right to represent himself or herself and to be present at and participate in any hearing before the Property Tax Appeal Board. The right to participate shall include the rights to call, examine and cross-examine witnesses and to discuss any evidence properly submitted pursuant to this Part. 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, and may not conduct questioning, cross-examination or other investigation at the hearing. However, such persons may testify at hearings before the Board and may assist parties and attorneys in preparation of cases for presentation by those parties and attorneys for the Board at hearings. See 86 Ill.Adm.Code 1910.70(a)

Moreover, Section 1910.70(b) of rules of the Property Tax Appeal Board states:

As provided in subsection (a), only attorneys licensed to practice law in the State of Illinois shall be allowed to represent a party at a Property Tax Appeal Board hearing. See 86 Ill.Adm.Code 1910.70(b)

The Section 1910.70(c) of rules of the Property Tax Appeal Board states:

Corporations, limited liability companies (LLC), partnerships and other similar entities, and taxing districts shall be represented at a Property Tax Appeal Board hearing by any person licensed to practice law in the State of Illinois.

The undisputed testimony, evidence and record disclosed that Deerwood Farm Corporation is the corporate owner and taxpayer of the subject parcel. Donna J. Hirsch, who signed the petition, is not the owner of the subject parcel, is not the taxpayer of the subject parcel, and is not an attorney licensed to practice law in the State of Illinois.

The Board finds Ms. Hirsch does not have standing to represent the property owner in this appeal. The Board further finds that the appellant, Deerwood Farm Corporation, failed to secure proper representation at the hearing since the owner of the property is actually the corporation; therefore, pursuant to Section 1910.70(c) of the Official Rules of the Property Tax Appeal Board the appellant is found to be in default and the appeal is hereby dismissed.

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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Member

Mario Morris

Shawn R. Lerbis

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: May 21, 2010

Allen Castrovillari

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.