



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

APPELLANT: Robert & Evelyn Allen
DOCKET NO.: 08-20267.001-R-1
PARCEL NO.: 15-01-206-019-0000

The parties of record before the Property Tax Appeal Board are Robert & Evelyn Allen, the appellants; 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: \$14,800
IMPR.: \$50,700
TOTAL: \$65,500

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a residential parcel improved with a dwelling of unspecified design, exterior construction, size, age, or features. The subject is located in River Forest Township, Cook County.

The appellants submitted evidence to the Property Tax Appeal Board claiming the subject's improvement should not be assessed as the basis of the appeal. No challenge to the subject's land assessment was made by the appellants. In support of their argument, the appellants submitted only the first page of the Property Tax Appeal Board Residential Appeal form and a "Cook County Board of Review General Affidavit" dated April 10, 2009. The affidavit indicated the subject dwelling, vacant since 2005, was in "an extreme state of disrepair", with significant deferred maintenance and a leaky roof. From the evidence submitted, it appears the subject dwelling was still standing as of the January 1, 2008 assessment date at issue in this appeal. Because of the home's condition, the appellants contend only the subject's land should be assessed until the home is torn down and a new dwelling constructed. They submitted no appraisal, comparable sales, or

other evidence to demonstrate the subject's assessment is excessive. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$0.

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 it has jurisdiction over the parties and the subject matter of this appeal. The Board finds a reduction in the subject's assessment is not supported on this record.

The appellants appear to be contending overvaluation as the basis of the appeal. The appellants argued the subject's improvement assessment should not be assessed due to its poor condition. Section 1910.63(a) & (b) of the rules of the Property Tax Appeal Board provide that:

Section 1910.63 Burdens of Proof

- a) Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward.
- b) Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.

86 Ill.Admin.Code §1910.50(a) & (b). Furthermore, Section 1910.65 of the rules of the Property Tax Appeal Board provides in part that:

Section 1910.65 Documentary Evidence

- a) The Property Tax Appeal Board generally considers appeals with respect to the correct valuation of property for assessment purposes based upon the following contentions:
 - 1) the subject property is not accurately assessed when its assessment is compared to the assessments of other, similar properties in its neighborhood; and/or
 - 2) the market value of the subject property is not accurately reflected in its assessment.
- b) . . .

c) Proof of the market value of the subject property may consist of the following:

- 1) an appraisal of the subject property as of the assessment date at issue;
- 2) a recent sale of the subject property;
- 3) documentation evidencing the cost of construction of the subject property including the cost of the land and the value of any labor provided by the owner if the date of construction is proximate to the assessment date; or
- 4) documentation of not fewer than three recent sales of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property. 86 Ill.Admin.Code §1910.65.

In this appeal the appellants did not submit any evidence establishing the market value of the subject property taking into consideration the condition of the dwelling. The appellants submitted an affidavit dated approximately 16 months after the assessment date at issue which the Board finds is not sufficient to challenge the correctness of the subject's assessment. The appellants failed to provide any description of the dwelling, no photographs of the dwelling or any objective evidence relative to the value of the property. Based on this record the Property Tax Appeal Board finds the appellants did not submit sufficient evidence to satisfy the burden of going forward to challenge the correctness of the assessment. Accordingly, the Board finds no change in the assessment is justified.

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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: July 22, 2011

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.