



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

APPELLANT: Hildegard Szkirpan
DOCKET NO.: 08-28981.001-R-1
PARCEL NO.: 24-05-209-001-0000

The parties of record before the Property Tax Appeal Board are Hildegard Szkirpan, the appellant, and the Cook County Board of Review.

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: \$224
IMPR.: \$0
TOTAL: \$224

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a Class 1-00, vacant land, under the Cook County Real Property Assessment Classification Ordinance and is to be assessed at 22% of market value. The parcel contains 4,080 square feet of land area and is located in Oak Lawn, Worth Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant completed Section IV of the Residential Appeal form reporting that the subject property was purchased at auction in January 2008 from the Cook County Treasurer for \$250.00. The appellant attached a copy of the Certificate of Purchase For General Taxes Two or More Years Delinquent.

In further support of the incorrect assessment of the subject property, the appellant provided copies of Certificates of Error which were issued regarding the subject parcel for assessment years 2006 and 2007. For each of those years, the assessment of the subject parcel was reduced to \$224.

The appellant also submitted a copy of the 2008 Final Decision Notice issued by the Cook County Board of Review establishing a total assessment of \$4,263.

Based on the foregoing, the appellant requested the subject's assessment be reduced to \$224.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$4,263 was disclosed. In an attached memorandum, the board of review reported that a 2008 Certificate of Error was issued per the Cook County Assessor's Office. "Therefore the petitioner is already going to receive a reduction." No documentation of the Certificate of Error was submitted beyond the memorandum and the board of review did not report what the new 2008 assessment purportedly was after the correction.

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 the appeal.

The appellant contends overvaluation as the basis of the appeal. 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.

The appellant submitted limited data on a sale price which was the result of a tax sale by the Cook County Treasurer. The appellant also presented evidence of the assessment of the subject property for the prior two years of 2006 and 2007 of \$224. The board of review further reported that a Certificate of Error was issued revising the assessment of the subject property although no documentation was submitted to establish the actual corrected assessment.¹

Based on this limited record the Property Tax Appeal Board finds that an assessment of the subject property commensurate with that requested by the appellant and identical to that reflected in the assessments for 2006 and 2007 is appropriate.

¹ The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.).

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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 24, 2012

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.