



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

APPELLANT: Lynette Pellegrini
DOCKET NO.: 09-35519.001-R-1
PARCEL NO.: 15-13-422-008-0000

The parties of record before the Property Tax Appeal Board are Lynette Pellegrini, 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: \$1,472
IMPR.: \$13,120
TOTAL: \$14,592

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of frame construction that contains 792 square feet of living area. The dwelling is approximately 87 years old. Features of the property include a full unfinished basement and a detached two-car garage. The subject property has a 3,100 square foot site and is located in Forest Park, Proviso Township, Cook County. The subject property is a class 2-02 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 08-26960.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$14,592 based on the evidence submitted by the parties.

The basis of the appeal was a recent sale of the subject property. The appellant completed Section IV - Recent Sale Data disclosing the subject property was purchased in December 2007 for a price of \$152,000. She indicated the property had been listed on the open market for more than a year and was purchased from an estate. The appellant also submitted a copy of the

settlement statement associated with the sale disclosing a sales price of \$152,000.

In a letter submitted by the appellant she explained the subject was purchased for the purpose of rehabilitating the house and then selling it. She further explained the house was not habitable in 2009 and submitted a copy of a letter dated August 5, 2009 from the building inspector of Forest Park stating that the dwelling was still under renovation and no occupancy permit was issued.

Based on this record the appellant requested the Property Tax Appeal Board "roll over" the 2008 assessment as established by the decision of the Board so as to reduce the assessment to \$14,592.

The Board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$18,942 was disclosed. The subject's assessment reflects a market value of \$212,831 using the 2009 three year average median level of assessment for class 2 property of 8.90%. The board of review proposed to reduce the subject's assessment to \$15,200 based on the sale of the subject property.

The appellant was notified of the proposed assessment and responded by again requesting the assessment be reduced to \$14,952. In her response the appellant submitted copies of building permit cards, copies of photographs of the subject and a copy of a letter dated July 23, 2012 from the building inspector of Forest Park stating that the dwelling was not habitable and there are permits on file for work in progress on the site.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value in this record is the sale of the subject property in December 2007 for a price of \$152,000. The subject's assessment reflects a market value greater than the purchase. The Board takes notice that it issued a decision reducing the subject's assessment for the 2008 tax year to \$14,592 based on the finding that the December 2007 sale

was the best evidence of market value. The Board also takes notice the subject property is located in Proviso Township and that 2008 and 2009 are within the same general assessment period in that township. (86 Ill.Admin.Code 1910.90(i)). Based on this record the Board finds that a reduction in the subject's assessment commensurate with that as established in the prior year's appeal 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

J. R.

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: November 30, 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.