



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

APPELLANT: Nora McAllister
DOCKET NO.: 09-35834.001-R-1
PARCEL NO.: 04-17-110-013-0000

The parties of record before the Property Tax Appeal Board are Nora McAllister, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$ 5,576
IMPR.: \$ 41,069
TOTAL: \$ 46,645

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, frame, single-family dwelling that contains 2,003 square feet of living area. It is situated on a 10,320 square foot parcel. The dwelling is approximately 62 years old with features that include one full and one half-bath, four bedrooms, a full basement with a recreation room, central air conditioning, one fireplace, and a two-car garage. It is located in Northfield Township, Cook County.

The appellant, via counsel, filed the appeal based on a contention of law. The record disclosed that the subject property is an owner-occupied residence. The appellant also submitted a copy of a decision issued by the Property Tax Appeal Board disclosing the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 08-30844.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$46,813 based on an agreement of the parties. The appellant requested that the

assessment be "rolled over" pursuant to Section 16-185 of the Property Tax Code then also requested that the subject's assessment be reduced even further to \$43,536 due to the passage of Cook County Ordinance No. 08-0-51 (September 17, 2008) (the "10/25 Ordinance") which reduced the statutory level of assessment for Class 2 properties from 16% to 10% of fair market value, resulting in an application of a 7% equalization factor decrease in assessment for residential property located in Northfield township. The appellant submitted a Peoria County decision with docket number 04-02450.001-R-1 and a press release from the assessor's office as evidence that a further reduction is warranted. No additional documentation was submitted by the appellant in support of this request. Based on this evidence the appellant requested the subject's assessment for the 2009 tax year be reduced to \$43,536.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the final assessment of the subject property totaling \$46,745 was disclosed. The subject has an improvement assessment of \$41,069 or \$20.50 per square foot of living area.

The board of review also submitted a written brief indicating: the Cook County Assessor issued no 'equalization'; the press release is hearsay evidence and does not indicate it was written by the assessor; and that the Cook County Assessor is not empowered by law to issue an equalization. Additionally, the language of Section 16-185 of the Property Tax Code is clear that the subject's assessment shall remain in effect for the remainder of the general assessment period. As the appellant submitted no substantive documentary evidence to challenge the correctness of the assessment of the subject property, the board of review requested that appellant's appeal be dismissed.

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 this appeal. The Board further finds the evidence in the record does not demonstrate a change in the assessment is warranted.

The record in this appeal disclosed the subject property had a final total assessment for the 2009 tax year of \$46,745. Furthermore, both parties provided evidence indicating this value is lower than the 2008 assessment of \$46,813.

The Property Tax Appeal Board recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization, where the property is an owner-occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case doing so would result in an inequitable assessment in contravention of the Board's authority to base each decision upon equity and the weight of the evidence. (35 ILCS 200/16-185).

Additionally, the Board gives no weight to the appellant's equalization argument as this is not applicable to Cook County. Based on the foregoing analysis, the Board finds no change in the subject's assessment is warranted for the 2009 assessment.

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

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 21, 2014

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.