



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

APPELLANT: Adriana Hadlaw
DOCKET NO.: 12-34205.001-R-1
PARCEL NO.: 12-29-416-027-0000

The parties of record before the Property Tax Appeal Board are Adriana Hadlaw, 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: \$ 2,574
IMPR: \$ 24,293
TOTAL: \$ 26,867

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,920 square foot parcel of land improved with a four-year old, two-story, frame and masonry, single-family dwelling. The property is located in Leyden Township, Cook County. The property is a class 2-78 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 Board) the prior year under docket number 11-28073.001-R-1. In that appeal the Board rendered a decision lowering the assessment of the subject property to \$16,000 based on the evidence and testimony of the parties. The appellant argues that the market value as established by the 2011 decision should apply to the 2012 appeal as these years are within the same cycle. The appellant included a copy of this decision; no other evidence was presented.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$22,764 was disclosed.

In support of the assessment, the board of review included descriptions and assessment and/or sales information on eight comparables to demonstrate the subject was being assessed uniformly. In addition, the board of review submitted a brief arguing that the subject does not qualify for the 2011 decision to automatically apply to the 2012 assessment because the subject is not owner-occupied. To support this argument, the board of review included evidence showing the subject property is owned by the appellant and receives a homeowner's exemption in addition to another property in Park Ridge that is also owned by the appellant and also receives a homeowner's exemption. The board of review noted that the appellant's own petition in this appeal lists the appellant's address as the Park Ridge address while listing the appealed property as that in Melrose Park.

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 2012 tax year of \$22,764.

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 1012 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 the evidence shows that the appellant is not occupying the residence. (35 ILCS 200/16-185).

Therefore, the Board will review the evidence presented by the parties. The Board finds the appellant failed to submit any evidence other than the prior year's decision. The Board also finds the board of review presented a total of four equity and four market value properties suggested as comparable to the subject. The Board finds these comparables are similar to the subject and the subject's assessment is supported and a reduction in the assessment is not warranted.

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.

Chairman

K. L. Ferr

Mark Morris

Member

Member

JR

Jerry White

Member

Acting 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: August 21, 2015

A. Proctor

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.