



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

APPELLANT: Ryan Parzynski  
DOCKET NO.: 14-35017.001-R-1  
PARCEL NO.: 14-31-101-004-0000

The parties of record before the Property Tax Appeal Board are Ryan Parzynski, the appellant, by Christopher G. Walsh, Jr., Attorney at Law in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$8,767  
**IMPR.:** \$24,133  
**TOTAL:** \$32,900

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2013 Final Administrative Decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2014 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The appellant submitted a copy of the 2013 Property Tax Appeal Board Final Administrative Decision (Docket #13-35124.001-R-1) in which the Board found the assessment conclusion documented by the appellant and agreed to by the board of review was correct and that a reduction in the assessed valuation of the property was appropriate. The decision lowered the total assessment to \$32,900. The appellant also submitted a printout from the Cook County Treasurer's Office documenting that parcel 14-31-101-004-0000, the subject, has a homeowner exemption applied to the property for years 2013, 2014, 2015, and 2016. Based on this evidence, the appellant requested the 2013 Property Tax Appeal Board decision be rolled over to 2014.

In support of its assessment, the board of review submitted its "Board of Review Notes on Appeal" for parcel 14-31-130-045-0000 which is a different parcel than the subject and has a different address than the subject.

**Conclusion of Law**

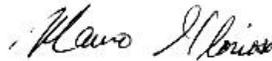
Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Initially, the Board gave no weight to the board of review's evidence since it did not address the subject parcel.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2013 assessment to \$32,900. In that decision, the board of review agreed with the assessment conclusion documented by the appellant. The appellant also provided evidence in the form of a printout from the Cook County Treasurer's Office documenting that the subject property is owner-occupied. The Board further finds that 2013 and 2014 are in the same triennial assessment period for West Chicago Township. Therefore, Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) shall apply and the 2013 decision issued by the Property Tax Appeal Board (Docket #13-35124.001-R-1) shall be rolled over to 2014.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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 13, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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