

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Carl Usry
DOCKET NO.: 03-24963.001-C-1
PARCEL NO.: 14-30-106-077-0000

The parties of record before the Property Tax Appeal Board are Carl Usry, the appellant; and the Cook County Board of Review.

The subject property is improved with a two story, brick constructed, building that is approximately 86 years old with approximately 4,000 square feet of building area. The building contains a vacant store and three apartments. The improvements are located on a 2,834 square foot site in Chicago, Lakeview, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. The appellant explained the subject property is currently classified under the Cook County Real Property Assessment Classification Ordinance as a class 3-18 mixed use commercial/residential building with apartments above seven units or more or building square feet over 20,000 square feet and is assessed at 30% of market value. The appellant argued that the subject's building characteristics demonstrate the subject should be classified under the Cook County Real Property Assessment Classification Ordinance as a class 2-11 apartment or mixed use commercial/residential building with two to six units, 20,000 square feet or less, over 62 years old and is to be assessed at 16% of market value. Based on this evidence the appellant requested the subject's assessment be reduced to \$23,201.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

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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:	\$	5,136
IMPR.:	\$	18,065
TOTAL:	\$	23,201

Subject only to the State multiplier as applicable.

parties and the subject matter of this appeal. The appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property commensurate with his request.

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



Member



Member



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: December 7, 2007



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

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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.