



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

APPELLANT: Mike Geiger
DOCKET NO.: 03-26481.001-R-1
PARCEL NO.: 04-32-401-162-0000

The parties of record before the Property Tax Appeal Board are Mike Geiger, the appellant; by attorney Mitchell L. Klein of Schiller Klein & McElroy, Chicago, Illinois; 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: \$10,841
IMPR.: \$28,622
TOTAL: \$39,463

Subject only to the State multiplier as applicable.

ANALYSIS ON REMAND

The subject property is improved with a one-story owner occupied dwelling of frame construction that contains 2,675 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car attached garage. The property is located in Glenview, Northfield Township, Cook County.

On December 5, 2008, the Property Tax Appeal Board issued a decision in the above referenced appeal confirming the assessment of the subject property as established by the Cook County Board of Review. The appellant subsequently filed a complaint for administrative review in the Circuit Court of Cook

County challenging the decision of the Property Tax Appeal Board, which was assigned Case No. 08 L 051373.

On October 9, 2009, the Circuit Court of Cook County entered an Agreed Order in Case No. 08 L 051373 remanding the matter to the Property Tax Appeal Board for the issuance of an amended decision in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

In accordance with the Agreed Order, the Property Tax Appeal Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2002 assessment year under Docket No. 02-30244.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the 2002 assessment of the subject property to \$39,463 based on the evidence submitted by the parties.

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.

The Board finds, pursuant to Section 16-185 of the Code, the 2002 assessment of the subject property is to be carried forward to 2003 subject only to any equalization factor applied to the 2003 assessments. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision issued for assessment year 2002 or that the 2003 assessment year is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's 2003 assessment is warranted to reflect the assessment reduction provided in the Board's 2002 decision.

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

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 23, 2009

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.