

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Milton & Joan Berlin  
DOCKET NO.: 03-31025.001-R-1  
PARCEL NO.: 18-20-201-041-1123

The parties of record before the Property Tax Appeal Board are Milton and Joan Berlin, the appellants, by attorney Michael Griffin of Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with an owner-occupied condominium unit located in Countryside, Lyons Township, Cook County.

The appellants in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. The appellants completed the recent sales data portion of the residential appeal form and submitted a copy of a closing statement disclosing the subject property was purchased in December 2000 for a price of \$250,000. The appellants also provided evidence disclosing the property in this appeal was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket No. 02-27741.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision based upon an agreement of the parties reducing the assessment to \$25,000. Based on this evidence the appellants requested the subject's assessment be reduced to \$25,000.

The board of review did not submit its "Board of Review Notes on Appeal" nor 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 parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

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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:	\$	3,594
IMPR.:	\$	21,406
TOTAL:	\$	25,000

Subject only to the State multiplier as applicable.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted the only evidence of market value in support of the contention that the subject property was not accurately assessed. The appellants provided documentation disclosing the subject was purchased in December 2000 for a price of \$250,000. The appellants also provided evidence disclosing the property in this appeal was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket No. 02-27741.001-R-1 wherein the Property Tax Appeal Board issued a decision reducing the assessment to \$25,000 based on an agreement of the parties. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellants' 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 appellants and finds that it supports a reduction in the assessed valuation of the subject property commensurate with their 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

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.