

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David Kipnis
DOCKET NO.: 04-28593.001-R-1
PARCEL NO.: 14-32-403-056-0000
TOWNSHIP: North Chicago

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

The subject property consists of a 117-year-old, three-story, multi-family masonry dwelling with 4,644 square feet of living area and a full, unfinished basement.

The appellant submitted documentation to the Property Tax Appeal Board indicating the subject property was the subject of a prior year appeal under docket number 03-29925.001-R-1 in which the Board granted a reduction in the subject's assessment to \$76,988, based on evidence submitted by the parties. The appellant requested the reduction granted in the 2003 appeal be carried forward in the instant appeal. The appellant's appeal form indicated the subject is located at 1910 N. Sheffield, North Chicago Township, Cook County. The appellant's mailing address is different from the property address.

The board of review submitted "Board of Review Notes on Appeal" wherein the subject's total assessment of \$93,439 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a grid analysis of three comparable properties. The comparables were described as three-story masonry, multi-family dwellings that are 120 or 123 years old and range in size from 4,599 to 5,700 square feet of living area. One comparable has central air-conditioning, one has a fireplace and one has a three-car garage. Two comparables have full or partial unfinished basements, while the third comparable has a slab foundation. These properties have improvement assessments ranging from \$76,690 to \$126,264 or from

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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:	\$	16,000
IMPR.:	\$	77,439
TOTAL:	\$	93,439

Subject only to the State multiplier as applicable.

PTAB/MRT/9/18/07

\$16.68 to \$22.15 per square foot of living area. The subject has an improvement assessment of \$77,439, or \$16.68 per square foot of living area. The board of review's evidence disclosed that the appellant's complaint before the Cook County Board of Review indicated the appellant did not claim to reside on the subject premises. Based on this evidence the board of review requested the subject's total assessment be confirmed.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The Board finds the appellant requested the subject's 2003 assessment reduction granted in the Board's decision under docket number 03-29925.001-R-1 be carried forward in the instant appeal. Section 16-185 of the Property Tax Code, which 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** (emphasis added) 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. (35 ILCS 200/16-185)

The Board finds the appellant's appeal form indicated the appellant's mailing address is different from the property address. The Board further finds the board of review's evidence indicated the appellant did not claim to reside on the subject premises. Therefore, the Board finds the above statutory provision does not apply in the instant appeal. The Board also finds the board of review submitted three comparables in support of the subject's assessment. The comparables were three-story, masonry, multi-family dwellings like the subject and had improvement assessments ranging from \$16.68 to \$22.15 per square foot of living area. These properties support the subject's improvement assessment of \$16.68 per square foot of living area.

In conclusion, the Board finds the subject's assessment reduction granted in 2003 cannot be carried forward to 2004 pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) because the appellant did not occupy the subject property as his residence. Therefore, the subject's 2004 assessment as

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determined by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board are 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

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: September 28, 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.