

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James Goeser
DOCKET NO.: 04-28784.001-R-1
PARCEL NO.: 14-07-422-039-0000

The parties of record before the Property Tax Appeal Board are James Goeser, the appellant, by attorney Howard Melton of Howard Melton & Associates, Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a two-story multi-family dwelling of masonry construction containing 3,580 feet of living area. The structure is 100 years old. The subject property has three units, a fireplace, a full unfinished basement and a two-car attached garage. The property is located in Lakeview Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant asserted that the subject property is owner occupied and was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 03-25312.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$52,674. Based on this decision, the appellant requested the subject's assessment be reduced pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$58,098 was disclosed. The subject had an improvement assessment of \$49,386 or \$13.80 per square foot of living area. To demonstrate the subject was equitably assessed the board of review submitted assessment information on three comparables that were improved with two-story masonry or frame dwellings that ranged in size from 3,731 to 3,852 square feet. These properties had improvement assessments ranging from \$10.35 to \$11.87 per square foot of living area.

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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:	\$	8,712
IMPR.:	\$	43,962
TOTAL:	\$	52,674

Subject only to the State multiplier as applicable.

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 that a reduction in the subject's assessment is supported by the evidence in the record.

The record disclosed the subject property was the subject matter of an appeal the prior year under docket number 03-25312.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$52,674. The record further disclosed the subject property is occupied by its owner. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

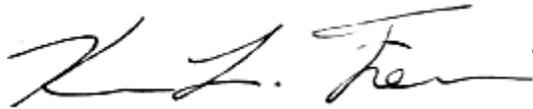
If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 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.

35 ILCS 200/16-185. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. As a final point, the record disclosed the subject had an improvement assessment of \$49,386 or \$13.80 per square foot of living area. The board of review submitted assessment information on three comparables similar to the subject property that had improvement assessments ranging from \$10.35 to \$11.87 per square foot of living area. The subject's improvement assessment is above this range. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's 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.

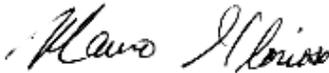


Chairman



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 19, 2008



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.