



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

APPELLANT: Wayne Sokes  
DOCKET NO.: 05-23515.001-C-1  
PARCEL NO.: 14-19-210-004-0000

The parties of record before the Property Tax Appeal Board are Wayne Sokes, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge, 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:** \$ 8,804  
**IMPR.:** \$11,900  
**TOTAL:** \$20,704

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 4,875 square feet has been improved with a commercial storefront building with four apartments above containing a total of 7,217 square feet of building area. The building is a minimum of 100 years old and located in Chicago, Lakeview Township, Cook County.

The appellant in this appeal submitted a brief and documentation contending that the classification of the building as 5-92 was erroneous and that the correct classification was as 2-12. Moreover, appellant contended the assessment level of 38% applicable to Class 5A commercial properties was inappropriate and instead the subject should have a Class 2 residential level of assessment of 16% as a 2-12 property. In addition, appellant requested an assessment reduction commensurate with the 2003 and 2004 assessment reduction to \$20,704 and submitted documentation establishing those reductions.

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 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.

The Board finds that the prior years' decisions in 2003 and 2004 were in the same triennial as the instant 2005 assessment and should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the prior years' findings plus the application of any factor applied for equalization.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the evidence presented by the appellant as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property is justified.

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. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

Member

*Shawn P. Lerski*

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: November 25, 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.