



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

APPELLANT: Sheila Morrison  
DOCKET NO.: 06-21005.001-R-1  
PARCEL NO.: 11-29-109-016-1005

The parties of record before the Property Tax Appeal Board are Sheila Morrison, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC, Chicago; 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: \$2,859  
IMPR.: \$25,629  
TOTAL: \$28,488**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of residential condominium unit classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance. The property is located at 7612 North Eastlake Terrace, Chicago, Rogers Park Township, Cook County.

The appellant submitted evidence disclosing the subject property was purchased in September 2002 for a price of \$281,500. The appellant's counsel filed a brief explaining the subject unit was not occupied by the owner but was being rented from 2004 until August 2005. Counsel asserted that the owner was not able to secure another tenant since then and was 100% vacant for the 2006 tax year. Counsel argued that applying a 10% occupancy factor to the improvement assessment would result in a revised improvement assessment of \$2,934 and a total assessment of \$5,793.

Alternatively, the appellant's counsel argued the subject's total assessment is excessive as juxtaposed to the subject's purchase price and applying a 10% level of assessment. Applying this

formula the appellant indicate the subject should have a revised assessment of \$28,150.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$32,199 was disclosed. The subject's assessment reflects a market value of \$318,172 when applying the 2006 three year median level of assessments for class 2 property of 10.12% as determined by the Illinois Department of Revenue.

A review of the information submitted by the board of review disclosed that the evidence was not of the subject property but for another property located at 1378 Perry Street, Des Plaines, Illinois, further identified by parcel number 09-17-406-033-1030.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The Board finds the only evidence related to the subject property was provided by the appellant. Of this evidence the Board finds the most probative evidence that can be used to establish the assessment of the subject property is September 2002 purchase price of \$281,500. The subject's total assessment of \$32,199 reflects a market value of \$318,172 when applying the 2006 three year median level of assessments for class 2 property of 10.12% as determined by the Illinois Department of Revenue, which is greater than the purchase price.

Although the appellant argued the subject property was vacant from August 2005 through 2006, the Board finds this fact does not detract from the reality that the property actually sold for a price of \$281,500. The Board finds there is nothing in this record demonstrating that a reduction in the assessment of the subject property is justified due to the fact it was vacant or that the sales price was somehow not indicative of the property's market value as of the assessment date at issue.

In conclusion, based on this limited record, the Property Tax Appeal Board finds the subject property had a market value of \$281,500 as of the assessment date at issue and the 2006 three year median level of assessments for class 2 property of 10.12% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code 1910.50(c)(2)).

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: December 3, 2010

*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.