



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

APPELLANT: Thomas & Anneta Leonard
DOCKET NO.: 06-23902.001-R-1
PARCEL NO.: 31-07-407-038-0000

The parties of record before the Property Tax Appeal Board are Thomas & Anneta Leonard, the appellants, by attorney David C. Dunkin of Arnstein & Lehr, 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: \$1,915
IMPR.: \$11,952
TOTAL: \$13,867

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of frame and masonry construction with 1,836 square feet of living area. The subject dwelling is approximately 4 years old. Features of the home include a full unfinished basement, central air conditioning and a two-car attached garage. The subject has a 3,991 square foot site and is located in Tinley Park, Rich Township, Cook County. The property is classified as a class 2-95 individually owned row house or townhouse under the Cook County Real Property Classification Ordinance.

The record indicates the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 05-23294.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$13,867 based on the evidence submitted by the parties. In the instant appeal the appellant submitted assessment information on three comparables to demonstrate the subject property was being inequitably assessed.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property

totaling \$22,257 was disclosed. The board of review submitted information on 26 sales to demonstrate the subject's assessment reflected the property's market value.

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's assessment should be carried forward to the 2006 tax year subject only to equalization.

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.

The record disclosed the subject property was the subject matter of an appeal the prior tax year under Docket Number 05-23294.001-R-1. The Property Tax Appeal Board takes notice that it issued a decision in the 2005 appeal lowering the assessment of the subject property to \$13,867 based on the evidence submitted by the parties. (86 Ill.Admin.Code §1910.90(i)). The record further indicates that the subject property is an owner occupied dwelling. The Board also takes notice that the 2005 tax year and the 2006 tax year are within the same general assessment period. (86 Ill.Admin.Code §1910.90(i)). The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's 2005 decision or that the decision of the Property Tax Appeal Board was reversed or modified upon review. As a final point there was no showing that an equalization factor was applied to the subject's assessment in 2006. 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: February 24, 2012

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.