



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

APPELLANT: Michael Rothman
DOCKET NO.: 06-29516.001-R-2
PARCEL NO.: 14-33-108-035-0000

The parties of record before the Property Tax Appeal Board are Michael Rothman, the appellant, by attorney Craig J. Donnewald, of Finkel, Martwick & Colson, P.C., Chicago, Illinois; 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: \$45,311
IMPR.: \$90,124
TOTAL: \$135,435

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,537 square foot site that was improved with a two-story, class 2-11 building with 2,960 square feet of living area. The building was 118 years old. The property is located in Chicago, North Chicago Township, Cook County.

The appellant contends overvaluation as the basis of the appeal due to the fact the subject dwelling was demolished in 2006. The appellant submitted a brief explaining that the demolition work on the subject dwelling began in the last week of April and concluded on or about May 4, 2006. In further support of this argument the appellant submitted a copy of a demolition permit for the subject property dated February 21, 2006, describing the permitted work as: "wreck and remove an existing house and garage complete including footings, foundations and fences." Other exhibits included copies of the demolition contractor's invoices, photographs of the demolition work and an affidavit attesting to the demolition work. Based on this evidence the appellant

requested the subject improvement be assessed at 34% for the year. The appellant requested the subject's assessment be reduced to \$135,435.

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 appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed due to the fact that demolition on the subject dwelling was completed on or about May 4, 2006. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board (86 Ill.Adm.Code 1910.40(a)). The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant's request.

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

Frank J. Huff

Member

Member

Mario Morris

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: February 23, 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.