



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

APPELLANT: Robert Weinstein
DOCKET NO.: 07-23222.001-C-1
PARCEL NO.: 14-07-405-007-0000

The parties of record before the Property Tax Appeal Board are Robert Weinstein, the appellant, by attorney Scott Shudnow of Shudnow & Shudnow, Ltd., in Chicago, and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$43,175
IMPR.: \$120,776
TOTAL: \$163,951

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a three-story masonry constructed walk-up apartment building with an English basement. The building contains 22 apartment units and approximately 17,396 square feet of gross building area of which about 14,785 square feet is net rentable area. The subject property was constructed in approximately 1929. The subject property has a corner site of approximately 7,850 square feet of land area. The property is located in Chicago, Lake View Township, Cook County. The subject property is classified as a class 3-15 multi-family building under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance") and is assessed at 22% of market value.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board for the prior year under docket number 06-23031.001-C-1. In that appeal the Property Tax Appeal Board rendered a decision making no change in the assessment of the subject property based on the evidence submitted by the parties. The appellant submitted data in support of an overvaluation contention in the form of an appraisal of the

subject property as of January 1, 2006 which is the same evidence which was presented by the appellant in this 2007 assessment appeal.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$163,951 was disclosed. The board of review submitted sales data on seven comparables to demonstrate the subject's assessment reflected the property's market value. These were the same sales which the board of review submitted in the 2006 assessment appeal before the Property Tax Appeal Board.

The Property Tax Appeal Board takes notice that 2006 and 2007 are within the same general assessment period in Lake View Township, Cook County.

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 Property Tax Appeal Board takes notice that the Board issued a decision making no change in the subject's 2006 assessment based on the evidence in the record. (86 Ill.Admin.Code Sec. 1910.90(i)). The Board also takes notice that 2006 and 2007 are within the same general assessment period for Lake View Township, Cook County. The Property Tax Appeal Board finds from its analysis of the record that the evidence in this appeal is no different from that of the prior year. Since no new evidence was presented to warrant a change from the previous year's decision, the Board finds that no change in the subject's assessment is warranted.

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: April 20, 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.