



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

APPELLANT: Bob Athey
DOCKET NO.: 07-24905.001-R-1 through 07-24905.004-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bob Athey, the appellant, by attorney Arnold G. Siegel of Siegel & Callahan, P.C., 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-24905.001-R-1	14-29-409-052-1001	9,921	27,385	\$34,306
07-24905.002-R-1	14-29-409-052-1002	3,363	13,308	\$16,671
07-24905.003-R-1	14-29-409-052-1003	7,537	29,823	\$37,360
07-24905.004-R-1	14-29-409-052-1004	5,545	21,941	\$27,486

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consisting of four parcel numbers is classified as a Class 2-99 residential condominium under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance"). The subject 10-year-old, three-story building contains 4 rental units and a total building area of 5,626 square feet.¹ The subject site of 4,687 square feet is located in Chicago, Lake View Township, Cook County.

The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 06-24258.001-R-1 through 06-24258.004-R-1. In that appeal, the Property Tax Appeal Board reached a decision based upon

¹ Included in the appellant's documentation is an affidavit from the appellant stating "the total square footage of said building is 5,755 square feet." Also attached is an illegible copy of an ALTA/ACSM Land Title Survey. No building dimensions can be found on this document. Throughout the appellant's brief and related evidence, the appellant reported the building size as 5,626 square feet.

equity and the weight of the evidence in the record as presented by the parties to the appeal finding no change in the subject's assessment was warranted based on the evidence submitted by the parties. In the instant appeal the appellant submitted the same assessment information on six comparables presented in the 2006 appeal 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 \$115,823 was disclosed. The board of review submitted information on sales of area Class 2-11 residential apartment buildings 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.

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 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 the assessment as established in the prior year's appeal is appropriate.

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.