



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

APPELLANT: Bill Livaditis
DOCKET NO.: 07-26487.001-R-1
PARCEL NO.: 10-30-305-020-0000

The parties of record before the Property Tax Appeal Board are Bill Livaditis, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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: \$ 9,588
IMPR.: \$47,078
TOTAL: \$ 56,666

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 7,050 square foot parcel of land improved with a 49-year old, two-story, masonry, mixed-use building containing 6,623 square feet of building area. Features include three full baths and four half-baths, five bedrooms, a full basement with recreation room, and an attached three-car garage. The appellant argued that the subject is entitled to assessment relief based on a contention of law as the basis of this appeal.

In support of this argument, the appellant, via counsel, submitted a written brief arguing that the subject property received an assessment reduction for the 2008 tax year from the board of review. The board of review reduction notice was also submitted which reduced the total assessment of the subject property to \$56,666. The appellant argued this is significant because a substantial reduction in the tax bill is indicative of the validity of the prior tax year's assessment. The appellant also included copies of supporting case law consisting of Hoyne and 400 Condominium Assoc. (Hoyne Savings & Loan Assoc. v. Hare,

60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979)). Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$59,532 or \$8.99 per square foot of building area was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable and located in the subject's neighborhood. All four comparables are located in Skokie while the subject property is located in Niles. The properties are described as two-story, masonry, mixed-use buildings with two to four full baths, two to eight bedrooms and a partial, unfinished basement. The properties range: in age from 40 to 53 years; in size from 5,163 to 5,573 square feet of building area; and in improvement assessment from \$4.54 to \$12.18 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant stated that the board's suggested comparables are located miles away from the subject and are in different municipalities.

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 appellant contends that the subject is entitled to assessment relief based on a contention of law. After an analysis of the evidence, the Board finds the appellant is entitled to an assessment reduction.

The Board finds the appellant included evidence of the 2008 assessment for the subject property. This year is within the 2007 triennial assessment cycle that is the subject of this appeal. The Board finds that "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974); 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979). Therefore, the Board finds that based upon the county's 2008 assessment reduction, it is appropriate to reduce the appellant's 2007 assessment to \$56,666. No weight was given to the board's equity comparables. Thereby, the Board finds that a reduction 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: October 19, 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.