



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

APPELLANT: Kerry Finkle  
DOCKET NO.: 07-30806.001-R-1  
PARCEL NO.: 14-17-304-017-0000

The parties of record before the Property Tax Appeal Board are Kerry Finkle, the appellant, by attorney Michael Griffin of 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 due to a lack of jurisdiction. The assessed valuation of the property is:

**LAND:** \$17,244  
**IMPR.:** \$71,496  
**TOTAL:** \$88,740

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is described as being a 3,750 square foot site improved with a two-story single family dwelling of masonry exterior construction that contains 2,732 square feet of living area. Features include a full unfinished basement, two fireplaces and a one-car detached garage. The dwelling is approximately 89 years old. The property is located in Chicago, North Chicago Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted descriptions and assessment information on four comparables with improvement assessments that ranged from \$19.23 to \$23.30 per square foot of living area. The appellant indicated the subject had a total assessment of \$88,740 and an improvement assessment of \$71,496 or \$26.17 per square foot of living area.

In a written statement the appellant's counsel asserted that jurisdiction was based on a decision issued by the Property Tax Appeal Board the prior year reducing the assessment. In support of this assertion the appellant submitted a copy of a Property Tax Appeal Board decision issued for Docket No. 06-28068.001-R-1

for property index number (PIN) 14-17-308-025-0000. In that appeal the Property Tax Appeal Board issued a decision reducing the assessment. However, the subject matter of the aforementioned appeal, Docket No. 06-28068.001-R-1, was not for the PIN that is the subject matter of the instant appeal.

The Board takes notice that PIN 14-17-304-017-0000, the subject matter of this appeal, was the subject matter of a Property Tax Appeal Board the prior year under Docket Number 06-30987.001-R-1. (86 Ill.Admin.Code §1910.90(i)). In that appeal the Property Tax Appeal Board issued a decision on June 18, 2010, confirming the assessment as established by the Cook County Board of Review totaling \$88,740.

The board of review did not submit its "Board of Review Notes on Appeal" nor 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 it does not have jurisdiction over the parties and the subject matter of the appeal.

The appellant asserts that the Property Tax Appeal Board has jurisdiction based on the fact the appeal was filed within 30-days of a Property Tax Appeal Board decision lowering the assessment of the subject property for the prior assessment year. The appellant's assertion of jurisdiction is predicated on Section 16-185 of the Property Tax Code, which provides in part that:

If the Property Tax Appeal Board renders a decision **lowering the assessment** (emphasis added) of a particular parcel after the deadline for filing complaints with the board of review or board of appeals or after adjournment of the session of the board of review or board of appeals 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.

35 ILCS 200/16-185. In this instance, however, the Property Tax Appeal Board issued a decision on June 18, 2010, in Docket Number 06-30987.001-R-1 for PIN 14-17-304-017-0000, the subject parcel in this appeal, in which the Board found "no change in the assessment of the property as established by the Cook County Board of Review is warranted." Contrary to the appellant's assertion, the Property Tax Appeal Board did not lower the assessment of the subject property in the 2006 appeal. Thus, the 2006 decision issued by the Property Tax Appeal Board cannot be used as a basis to confer jurisdiction on the Board in this appeal.

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

*Shawn R. Lerbis*

Member

Member

*Mario M. Louie*

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: June 24, 2011

*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.