



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

APPELLANT: Michael Edwards  
DOCKET NO.: 08-22162.001-C-1  
PARCEL NO.: 14-18-305-037-1001

The parties of record before the Property Tax Appeal Board are Michael Edwards, the appellant, by attorney Joe Lee Huang, of Law Offices of Terrence Kennedy Jr. 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:** \$ 7,259  
**IMPR.:** \$ 62,015  
**TOTAL:** \$ 69,274

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a commercial condominium unit in a mixed-use, four-story condominium development. The commercial condominium is on the first floor and was constructed in 2003. It is situated on a 3,125 square foot site. The subject is located in Lakeview Township, Cook County, and is classified under the Cook County Real Property Assessment Classification Ordinance as Class 5-99 with a level of assessment of 38% as designated for Class 5a commercial property.

The appellant's grid sheet states that the subject contains 1,080 square feet of building area, however, the evidence provided by both parties indicates that the subject contains 1,660 square feet of building area.

For hearing purposes only, this docket was consolidated with Docket No. 07-23561.001-C-1 as the arguments, issues and evidence

were identical from both parties. A separate written decision will be issued for each case.

As stated above, the property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 07-23561.001-C-1. In that appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal. Pursuant to the Official Rules of the Property Tax Appeal Board, evidence from both parties in support of their respective opinions of the subject's market value as of the assessment date or equity of the assessment was requested.

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 19, 2013

*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.