FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Jirair Kirkarian
DOCKET NO.: 08-23210.001-R-1
PARCEL NO.: 05-33-426-039-0000

The parties of record before the Property Tax Appeal Board are Jirair Kirkarian, the appellant(s), by attorney Dennis W. Hetler, of Dennis W. Hetler & Associates PC in Chicago; 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:	$ 12,257
IMPR.:	$ 37,943
TOTAL:	$ 50,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 6,387 square feet of land, which is improved with a 44 year old, two-story, masonry, apartment building containing 3,576 square feet of living area. The subject includes two baths, a two-car garage, and a full basement with a formal recreation room. The subject is located in Evanston Township, Cook County.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board (the "Board") in a prior year under docket number 07-21475.001-R-1. In that appeal, the Board rendered a decision lowering the subject's assessment to $50,200 based on the evidence submitted by the parties. In support of the subject's assessment, the appellant, via counsel, submitted an appraisal to demonstrate that the subject was overvalued.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal" wherein the subject's total assessment of $76,445 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject to demonstrate the subject was assessed uniformly.

After reviewing the record and considering the evidence, the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Section 16-185 of the Illinois Property Tax Code provides, in relevant part:

> If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

35 ILCS 200/16-185.

The Board takes judicial notice that it rendered a decision lowering the subject's assessment in tax year 2007, and that 2007 and 2008 are in the same general assessment period for Evanston Township. The record indicates that the subject is an owner-occupied dwelling. The record contains no evidence indicating that the subject sold in an arm's length transaction subsequent to the Board's 2007 decision, or that the Board's 2007 decision was reversed or modified upon review. For these reasons, the Board finds that a reduction is warranted, and that the subject's assessment shall be reduced to reflect the Board's 2007 decision, plus the application of an equalization factor, if any.

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.

Chairman

Member

Member

Member

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: February 22, 2013

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.