FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Irving Fishman
DOCKET NO.: 08-27290.001-R-1
PARCEL NO.: 10-34-311-075-0000

The parties of record before the Property Tax Appeal Board are Irving Fishman, the appellant(s), by attorney Allen A. Lefkovitz, of Allen A. Lefkovitz & Assoc. 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 ***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:	$14,731
IMPR.:	$44,505
TOTAL:	$59,236

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 10,230 square feet of land, which is improved with a 51 year old, one-story, masonry, single-family dwelling. The dwelling contains two baths, a partial basement with a formal recreation room, air conditioning, three fireplaces, and a two-car garage. The parties' evidence differed regarding the subject's improvement size. The property is located in Niles 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 prior year under docket number 07-25269.001-R-1. In that appeal the Property Tax Appeal Board (the "Board") rendered a decision lowering the assessment of the subject property to $59,236 based on the evidence submitted by the parties. The appellant, via counsel, also submitted an appraisal to demonstrate that the subject was being overvalued.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling $69,659 was disclosed. The board of review submitted descriptions and assessment information on four properties suggested as comparable to the subject to demonstrate the subject was being 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. Pursuant to section 16-185 of the Property Tax Code, the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the 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 for the prior assessment year, and that 2007 and 2008 are in the same general assessment period for Niles Township. The record also indicates that the subject is an owner-occupied dwelling. The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision, or that the assessment year in question is in a different general assessment period. For these reasons the Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's 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: November 30, 2012

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.