



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

APPELLANT: Michael Jettner
DOCKET NO.: 08-29473.001-R-1
PARCEL NO.: 13-05-118-034-0000

The parties of record before the Property Tax Appeal Board are Michael Jettner, the appellant, by attorney Jason T. Shilson, of O'Keefe Lyons & Hynes, LLC 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: \$5,512
IMPR.: \$33,956
TOTAL: \$39,468

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a class 2-12 mixed use building described as a 2-story building of masonry construction containing 2,654 square feet of building area. The building is 81 years old and features a partial, unfinished basement, central air conditioning and a 1-car garage.

The property in this appeal was the subject matter of two appeals before the Property Tax Appeal Board for the two prior years under Docket Nos. 06-29623.001-R-1 and #07-26448.001-R-1. In those appeals, the Property Tax Appeal Board reached decisions reducing the assessments based upon equity and the weight of the evidence in the record as presented by the parties to the appeal.

In the instant appeal the appellant contends both overvaluation and assessment inequity as the basis of the appeal. In support of the overvaluation argument the appellant provided evidence disclosing the subject property was purchased on June 29, 2004 for a price of \$390,000.

In support of the assessment inequity argument the appellant provided descriptions and assessment information on six comparables. The comparables were composed of properties with the same classification code as the subject and improved with masonry

or frame and masonry constructed buildings that ranged in size from 4,490 to 6,850 square feet of building area. These comparables ranged in age from 36 to 77 years old with improvement assessments that ranged from \$52,374 to \$66,752 or from \$9.37 to \$11.66 per square foot of building area. Based on this evidence the appellant requested the subject's assessment be reduced to \$33,446.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$43,337 was disclosed. The subject's assessment reflects a market value of \$451,427 using the 2008 three year average median level of assessments of 9.60% for class 2 property under the Cook County Real Property Classification Ordinance as determined by the Illinois Department of Revenue.

In support of the assessment the board of review provided descriptions and assessment information on four comparables improved with 2-story masonry class 2-11 or 2-12 buildings. These comparables ranged in size from 2,427 to 2,856 and had improvement assessments ranging from \$39,840 to \$41,297 or from \$14.46 to \$16.71 per square foot of building area. The subject has an improvement assessment of \$37,825 or \$14.25 per square foot of building area.

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 Board further finds a reduction in the subject's assessment is supported by the evidence in the record.

The record contains evidence provided by the appellant disclosing the subject sold in June 2004 for a price of \$390,000, which is less than the market value reflected by the subject's assessment. Additionally, the Property Tax Appeal Board takes notice that the property was the subject matter of appeals before the Property Tax Appeal Board the two prior years under Docket Nos. 06-29623.001-R-1 and #07-26448.001-R-1 wherein the Board issued decisions reducing the assessment to \$39,468. (86 Ill.Admin.Code §1910.90(i)). The Board takes further notice that 2006, 2007 and 2008 are in the same triennial assessment period for Jefferson Township. The Board finds the arguments presented by the appellant in the 2008 appeal are the same as in the 2006 and 2007 appeals. Based on this record the Board finds the assessment as established in the prior years' appeals are 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 M. Louie

Member

Shawn P. Lerbis

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 22, 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.