



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

APPELLANT: Timothy Cullen
DOCKET NO.: 08-30522.001-R-1
PARCEL NO.: 04-10-302-020-0000

The parties of record before the Property Tax Appeal Board are Timothy Cullen, the appellant, by attorney Mitchell L. Klein of Schiller Klein 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: \$31,080
IMPR: \$119,520
TOTAL: \$150,600

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with an owner occupied residential dwelling located in Chicago, Northfield Township, Cook County, Illinois.

The appellant's attorney submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process. Counsel failed to provide evidence in support of this argument. However, the appellant submitted documentation that 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 07-25939.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$150,600 based on the weight and equity of the evidence submitted by the parties. The appellant's attorney argued that 2007 and 2008 were within the same general assessment period for residential property, but, the subject's 2008 assessment should be subject to the Illinois Department of Revenue's three year median level of assessment for Cook County of 9.6%, which results in a final assessment of \$144,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$179,595 was disclosed. The board of review proposed to reduce the subject's assessment to \$150,600 based on the Property Tax Appeal Board's 2007 decision.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant's attorney responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment.

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 is warranted. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds its 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 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 record in this appeal disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2007 assessment. The record further indicates that the subject property is an owner occupied dwelling and that 2007 and 2008 are within the same general assessment period. 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 Property Tax Appeal 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. There is no evidence that an equalization factor was applied to the subject's 2008 assessment. The Board gives no merit to the appellant's attorney's argument that the subject property's 2008 assessment should be reduced to \$144,000 based on the Illinois Department of Revenue's three year median level of assessment for the 2008 tax year of 9.6%. The language in the above statute clearly states, the previous decision lowering the subject's assessment is subject to

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equalization only, not the Illinois Department of Revenue's level of assessment for the subsequent assessment year.

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

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Acting 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: January 20, 2012

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.