



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

APPELLANT: Charles J. Macaluso  
DOCKET NO.: 08-30600.001-R-1  
PARCEL NO.: 03-17-408-022-0000

The parties of record before the Property Tax Appeal Board are Charles J. Macaluso, the appellant, 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:** \$7,781  
**IMPR.:** \$33,309  
**TOTAL:** \$41,090

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with an owner occupied single family dwelling of frame and masonry construction. Features of the home include a full basement, one fireplace, central air conditioning and a two-car attached garage. The property is located in Arlington Heights, Wheeling 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 tax year under Docket Number 07-30367.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$41,090 based on the evidence submitted by the parties.

The appellant filed the appeal for the 2008 tax year within 30 days of the decision issued for the 2007 tax year as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant asserted that the property is owner occupied and the 2008 tax year was within the same assessment cycle as the 2007 tax year. In the written narrative the appellant requested a "rollover" of the 2007 decision to 2008. However, on the appeal form the appellant requested the subject's total assessment be reduced to \$39,625. The appellant also submitted

assessment information on four comparables to demonstrate the subject was being inequitably assessed.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$43,901 was disclosed. The board of review requested the subject's assessment be reduced to \$41,090 based on the Property Tax Appeal Board's decision issued in Docket No. 07-30367.001-R-1.

The appellant was notified of this proposal and responded contending the subject dwelling was being misclassified as a class 2-78 dwelling.

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the decision for the 2007 tax year should be carried forward to the 2008 tax year.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2007 tax year to \$41,090. 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 Property Tax Appeal Board decision for the 2007 tax year was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's decision for the 2007 tax year 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.

*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: August 28, 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.