



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

APPELLANT: Irv Gilner
DOCKET NO.: 08-30604.001-R-1
PARCEL NO.: 14-18-312-041-0000

The parties of record before the Property Tax Appeal Board are Irv Gilner, the appellant, by attorney Howard W. Melton, of Howard W. Melton and Associates in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$ 7,715
IMPR.: \$ 55,123
TOTAL: \$ 62,838

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2,115 square foot parcel of land improved with a 111-year old, two-story, frame, mixed-use building containing 3,066 square feet of building area. The property is located in Lakeview Township, Cook County.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior years under docket numbers 06-23800.001-R-1 and 07-30845.001-R-1. In those appeals the Property Tax Appeal Board rendered decisions lowering the assessment of the subject property to \$46,193. The appellant's attorney asserted that 2006, 2007 and 2008 were within the same general assessment period for residential property. The appellant failed to submit any additional evidence to demonstrate the subject was being inequitably assessed or overvalued and requested that the 2006 and 2007 assessed values be rolled over for the 2008 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

The board of review submitted its "Board of Review-Notes on Appeal" wherein the final assessment of the subject property totaling \$62,838 was disclosed. In support of the subject's assessment, the board of review submitted a written brief, authored by board of review analyst Nicholas Jordan, relating to the fact that the residential portion of the subject property is not owner-occupied. The board of review also included evidence showing that the appellant's mailing address is different from the property address, which is confirmed by the appellant's appeal form. Additionally, the board of review enclosed documentation from the county indicating that the appellant is receiving a homeowner's exemption for the property that is listed as his mailing address on the appeal form, further supporting that that subject property is not owner-occupied. Based upon this evidence, the board requested confirmation of the subject's 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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should not be carried forward to the subsequent 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 decisions reducing the subject's 2006 and 2007 assessments, however, the record also contains evidence indicating the subject property is not owner-occupied. For this reason the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted to reflect the Board's prior years' decisions as requested by the appellant.

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: December 21, 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.