FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: John Kennelly
DOCKET NO.: 08-30772.001-R-1
PARCEL NO.: 14-20-311-043-0000

The parties of record before the Property Tax Appeal Board are John Kennelly, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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:	$ 3,565
IMPR.:	$ 37,320
TOTAL:	$ 40,885

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 521 square feet of land, which is improved with a 13 year old improvement. The subject's improvement size is 1,275 square feet of building area, and its total assessment is $47,727. The subject is located in Lake View 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 "Board") in 2006 and 2007 under docket numbers 2006-25670.001-R-1 and 2007-30916.001-R-1, respectively. In those appeals, the Board rendered decisions lowering the subject's assessment to $40,885. The 2006 decision was based on the evidence submitted by the parties, while the 2007 decision was based on Section 16-185 of the Property Tax Code.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment

of $47,727 was disclosed. The board of review did not provide any evidence in support of the subject's assessment.

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.

Section 16-185 of the Illinois 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 decisions lowering the subject's assessment in tax years 2006 and 2007, and that 2006, 2007, and 2008 are in the same general assessment period for Lake View Township. The record indicates that the subject is an owner occupied dwelling. The record contains no evidence indicating that the subject sold in an arm's length transaction subsequent to the Board's 2006 or 2007 decisions, or that the Board's 2006 or 2007 decisions were reversed or modified upon review. For these reasons, the Board finds that a reduction is warranted, and that the subject's assessment shall be reduced to reflect the Board's 2006 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: March 21, 2014

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.