



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

APPELLANT: Michael Gresko
DOCKET NO.: 09-25859.001-R-1
PARCEL NO.: 02-07-402-010-0000

The parties of record before the Property Tax Appeal Board are Michael Gresko, the appellant, by attorney Anthony M. Farace of Amari & Locallo 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: \$17,441
IMPR: \$94,284
TOTAL: \$111,725**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction. The dwelling is approximately nine years old and has 5,829 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a four-car garage. The property has an 87,206 square foot site and is located in Inverness, Palatine Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board for the prior years under docket numbers 07-23574.001-R-1 and 08-22058.001-R-1. In those appeals, the Property Tax Appeal

Board rendered decisions lowering the assessment of the subject property to \$111,969 based upon the evidence submitted by the parties. The Property Tax Appeal Board takes notice that 2007, 2008 and 2009 are within the same general assessment period for Palatine Township. (86 Ill.Admin.Code §1910.90(i)).

In Section 2d of the appeal form, the appellant's attorney indicated that the 2009 appeal was being based on assessment equity and a contention of law. In support of these arguments, counsel submitted three equity comparables and a brief.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$111,725 was disclosed. The board of review submitted descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly.

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 the evidence in the record does not demonstrate that a change in the assessment is warranted.

The Property Tax Appeal Board takes notice that it rendered decisions under docket numbers 07-23574.001-R-1 and 08-22058.001-R-1 lowering the total assessment of the subject property to \$111,969. The Property Tax Appeal Board also recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment shall be carried forward to the subsequent assessment year, subject only to equalization, where the property is an owner-occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case doing so would result in an increase in the assessment which is not supported by the record.

Based on the foregoing analysis, the Board finds no change in the subject's assessment is warranted for the 2009 assessment.

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

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 2015

[Signature]

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.