



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

APPELLANT: Brian O'Connell
DOCKET NO.: 09-27463.001-C-1
PARCEL NO.: 17-22-104-031-0000

The parties of record before the Property Tax Appeal Board are Brian O'Connell, the appellant; 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: \$ 2,025
IMPR.: \$ 179,338
TOTAL: \$ 181,363

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a 4,480 square foot, one-story, first floor commercial condominium unit within a 76 year-old, six-story, masonry, loft condominium building. The property is situated on a 6,000 square foot site, and is located in South Chicago Township, Cook County. The subject is classified as a class 5-97 property under the Cook County Real Property Assessment Classification Ordinance.

In support of the market value argument, the appellant submitted an appraisal report for the subject property with an effective date of January 1, 2009. The appraiser estimated a fair market value for the subject of \$450,000 based on the sales comparison approach to value. The appraiser conducted an inspection of the subject. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$181,363. The subject's assessment reflects a market value of \$725,452, or \$161.93 per square foot of building area, including land, when applying the 2009 statutory level of assessment for commercial property under the Cook County Real Property Assessment Classification Ordinance of 25.00%. In support of the subject's assessment, the board of review submitted four suggested sales comparables. The comparables ranged from \$134.31 to \$256.94 per square foot of improvement including land.

Conclusion of Law

On April 24, 2014, the Property Tax Appeal Board set the subject matter of this appeal for hearing based upon its merits for June 24, 2014 at 12:30 PM. The hearing location was the James R. Thompson Center, 100 W. Randolph, Room 2-029, Chicago, Illinois. The hearing notice states in pertinent part:

This case cannot be postponed without good reason submitted in writing. **Failure of the appellant to appear shall be cause for dismissal of the appeal.** Failure of the county or any intervenor to appear shall be grounds for default of that party. (Emphasis added).

On June 24, 2014, the Property Tax Appeal Board's Administrative Law Judge and the Cook County Board of Review Representative Roland Lara, Esq. convened at the hearing location for the hearing that was to be conducted on its merits pursuant to both parties' request. The appellant failed to appear before the Property Tax Appeal Board at the scheduled hearing time.

On June 26, 2014, the Property Tax Appeal Board received a letter from the appellant requesting a "one month extension." The appellant did not state a reason for the extension request.

After reviewing the record and considering the appellant's evidence, the Property Tax Appeal Board hereby holds the appellant in default. The Board finds the appellant failed to appear before the Property Tax Appeal Board at the scheduled hearing time. In addition, the appellant's request for an extension did not state a reason for the requested extension and was received after the scheduled hearing date. In addition, without an opportunity to question the appellant's appraiser, the Board is unable to grant the appraisal any weight.

The Board finds this record is clear that the appellant requested an oral hearing based on the merits of the appeal. The appellant did not appear before the Board at the designated time after proper notification. As a result, the Board hereby holds the appellant in default for failure to appear at the designated hearing time.

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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 22, 2014

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.