FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Bruce Davis
DOCKET NO.: 09-35450.001-R-1
PARCEL NO.: 31-26-415-008-0000

The parties of record before the Property Tax Appeal Board are Bruce Davis, the appellant, by attorney Christopher G. Walsh, Jr. 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:	$ 2,475
IMPR.:	$ 7,121
TOTAL:	$ 9,596

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,000 square foot parcel of land improved with a 53-year old, one-story, frame and masonry, single-family dwelling containing 1,248 square feet of living area, one full and one half-bath, three bedrooms, central air conditioning and a one-car garage. The property is located in Rich Township in Cook County.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 08-27633.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to $8,064 based on the evidence submitted by the parties. The appellant's attorney asserted that 2008 and 2009 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 2008 assessed valued be rolled over for the 2009 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 $9,596 was disclosed. In support of the subject's assessment, the board of review submitted a written brief, as well as descriptive and assessment data, relating to four suggested comparables, one of which is located with a one-quarter mile radius of the subject property. The properties are improved with a one-story, frame and masonry, single-family dwelling. They range: in age from 53 to 56 years; in size from 949 to 1,419 square feet of living area; and in improvement assessment from $5.84 to $6.62 per square foot of living area. Amenities for the properties include one full to two and one half-baths, two to four bedrooms, and a one or one and one-half car garage. 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, indicating 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 a decision reducing the subject's 2008 assessment, 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 year's decision 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.

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: October 19, 2012

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.