



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

APPELLANT: Michael & Sandi Paul
DOCKET NO.: 09-35671.001-R-1
PARCEL NO.: 03-29-123-017-0000

The parties of record before the Property Tax Appeal Board are Michael & Sandi Paul, the appellants, 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: \$13,678
IMPR.: \$ 0
TOTAL: \$13,678

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an unimproved parcel of 8,685 square feet of land area. The parcel is classified as class 1-00 vacant land under the Cook County Real Property Assessment Classification Ordinance and is located in Arlington Heights, Wheeling Township, Cook County.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 08-27471.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$21,560 based upon the evidence submitted by the parties. The appellants' attorney asserted that 2008 and 2009 are within the same general assessment period for Wheeling Township and requested that the 2008 reduction should be carried forward to the 2009 tax year. The only evidence provided by the appellants' attorney was a copy of the prior year decision.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$13,678 was disclosed. In support of the subject's assessment, the board of review submitted a memo from Kobie Robinson, a Cook County analyst who holds the CIAO designation. The board of review analyst looked at three comparable sales that sold from October 2005 to February 2008 for \$810,000 to

\$3,000,000 or from \$14.97 to \$24.48 per square foot. The board of review also provided a print-out from the Cook County Assessor's Office. This report revealed that the Cook County Assessor's Office had assigned a unit value of \$15.75 per square foot to the land associated with PIN 03-29-123-017-0000. Consequently, the subject property has an estimated market value of \$136,789 ($\$15.75 \times 8,685$ square feet) and an assessed value of \$13,378 after applying the 10% level of assessment for the 2009 tax year in Cook County. Based on this evidence, the board of review 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. The Board further finds the evidence in the record does not demonstrate that a change in the assessment is warranted.

The record in this appeal disclosed the Property Tax Appeal Board rendered a decision under docket number 08-27471.001-R-1 lowering the total assessment of the subject property to \$21,560. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part that a prior year's decision by the Property Tax Appeal Board 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. In this case, the subject property is vacant land and cannot be considered an owner-occupied residence. The Board further finds that carrying forward the 2008 assessment as determined by the Property Tax Appeal Board to tax year 2009 would actually result in an increase in the subject property's assessment.

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.

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: September 20, 2013

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.