



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

APPELLANT: Jeffrey Miller
DOCKET NO.: 10-20477.001-R-1
PARCEL NO.: 15-35-202-040-0000

The parties of record before the Property Tax Appeal Board are Jeffrey Miller, the appellant, by attorney Joel R. Monarch 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: \$15,356
IMPR.: \$66,956
TOTAL: \$82,312**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 3,368 square feet of living area. The dwelling is 102 years old. Features of the home include a full unfinished basement, a fireplace and a 1.5-car garage. The property has a 20,475 square foot site and is located in Riverside, Riverside Township, Cook County.

The appellant contends assessment inequity with respect to the improvement assessment for the 2010 tax year as the basis of the appeal. The appellant submitted information on six comparable properties described as two-story dwellings of masonry or frame and masonry construction that ranged in size from 3,194 to 3,584 square feet of living area. The dwellings ranged in age from 77 to 94 years old. Each comparable has the same neighborhood code as the subject property. Features of the comparables include a full or partial basement and from 1.5 to 3.5-car garages. Five of the comparables have central air conditioning. Four comparables have one fireplace and one comparable has two fireplaces. One comparable has a finished recreation room in the basement. The comparables have improvement assessments ranging from \$47,111 to \$65,374 or from \$14.50 to \$19.16 per square foot of living area. The subject's improvement assessment is \$66,956 or \$19.88 per square foot of living area. Based on this

evidence, the appellant requested a reduction in the subject's improvement assessment to \$60,197.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$82,312 was disclosed. The board of review presented descriptions and assessment information on four comparables, two of which were also submitted by the appellant. The properties are improved with two-story dwellings of masonry, or frame and masonry construction that range in size from 2,917 to 3,412 square feet of living area. The dwellings range in age from 66 to 89 years old. Each has the same neighborhood code as the subject property. Features of the dwellings include a full basement; with two of the comparables having a finished recreation room in the basement. Two comparables have central air conditioning. Three of the comparables have one fireplace and the fourth comparable has two fireplaces. Three comparables have a 2-car garage and the fourth comparable has a 3.5-car garage. These properties have improvement assessments ranging from \$46,672 to \$65,374 or from \$14.50 to \$19.69 per square foot of living area. 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 a reduction in the subject's assessment is not warranted.

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.

35 ILCS 200/16-185. The Board takes notice that the subject property was the subject matter of an appeal for the 2008 tax year under Docket Number 08-21694.001-R-1 in which the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$88,144 with a land assessment of \$24,569 and an improvement assessment of \$63,575. The Board takes further notice that 2008 and 2010 are within the same general assessment period for Riverside Township. (86Ill.Admin.Code §1910.90(i)) The record further disclosed the subject property is an owner occupied dwelling. Furthermore, there was no evidence the property sold establishing a different fair cash value. Applying

section 16-185 of the Property Tax Code would result in an assessment of \$88,144, which is greater than the 2010 assessment of the subject property of \$82,312. After considering the requirements of section 16-185 of the Property Tax Code, the Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted.

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: August 23, 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.