



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

APPELLANT: Teriann Pikarski  
DOCKET NO.: 10-30249.001-R-1  
PARCEL NO.: 10-33-330-065-0000

The parties of record before the Property Tax Appeal Board are Teriann Pikarski, the appellant, by attorney Daniel G. Pikarski of Gordon & Pikarski 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:** \$14,880  
**IMPR.:** \$45,681  
**TOTAL:** \$60,561

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a two-story and part one-story single family residence of frame construction with 2,585 square feet of living area. The dwelling was constructed in 1942. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a two-car attached garage. The property has a 9,300 square foot site and is located in Chicago, Jefferson Township, Cook County. The property is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.90(i)) the Board takes notice the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 09-24703.001-R-1. In that appeal the Property Tax Appeal Board

issued a decision lowering the assessment of the subject property to \$60,561 based on an agreement of the parties. The Board also takes notice that tax years 2009 and 2010 are within the same general assessment period for Jefferson Township.

For the 2010 tax year the appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$560,000 as of January 1, 2009. The appellant referenced the 2009 appeal before the Property Tax Appeal Board in her submission.

The appellant also submitted a copy of the board of review final decision disclosing a total assessment of \$60,561, which reflects a market value of \$605,610 when applying the Ordinance level of assessments for class 2-06 property of 10%. Based on this evidence the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 no change in the assessment is justified as the assessment established by the Property Tax Appeal Board for the 2009 tax year is the same as the assessment for the 2010 tax 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 Property Tax Appeal Board takes notice it issued a decision reducing the subject's assessment for the 2009 tax year to \$60,561. The Board also takes notice that that tax year 2009 and tax year 2010 are within the same general assessment period for Jefferson Township, Cook County. The record further indicates that the subject property is an owner occupied dwelling. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the decision of the Property Tax Appeal Board for the 2009 tax year was reversed or modified upon review. The evidence further disclosed the assessment for the 2010 tax year is the same as the assessment established by the Property Tax Appeal Board for the 2009 tax year, which is in accord with section 16-185 of the Property Tax Code. As a final point the Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

In conclusion, the Board has examined the information submitted by the appellant and finds that a reduction in the subject's assessment is not justified.

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: June 20, 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.