



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

APPELLANT: Bill Hupke  
DOCKET NO.: 10-32505.001-R-1 through 10-32505.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bill Hupke, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-32505.001-R-1	19-18-201-009-0000	4,062	1,825	\$ 5,887
10-32505.002-R-1	19-18-201-010-0000	5,362	25,052	\$ 30,414

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 7,250 square feet of land, which is improved with a 63 year old, one-story, masonry, mixed-use building. The subject's improvement size is 4,500 square feet of building area, and its total assessment is \$90,752. The subject is located in Lake Township, Cook County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board (the "Board") in 2009 under docket number 09-30200.001-R-1 through 09-30200.002-R-1. In that appeal, the Board rendered a decision lowering the subject's assessment to \$36,301 based on a stipulated agreement entered into between the parties. In support of a reduction in the subject's assessment, the appellant submitted three equity comparables to demonstrate that the subject is inequitably assessed.

The appellant also argued that the subject is improperly classified as a 5-17 property, and should, instead, be classified as a 2-12 property. In support of the class change argument, the appellant submitted a Property Tax Appeal Board (the "Board") decision for the subject for tax year 2009, with docket numbers 09-30200.001-R-1 through 09-30200.002-R-1. In this appeal, the Board accepted a stipulated agreement between the parties. The stipulation included both the assessed value of the subject, and

the agreed upon re-classification of the subject from a 5-17 property to a 2-12 property. Moreover, the appellant submitted an appraisal, with color photographs of the subject's interior and exterior, as well as a narrative description of the subject from an appraiser that inspected the subject. The last sentence of the second paragraph on page 62 of the appraisal states that, as of January 1, 2011, the subject was owner occupied.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment of \$90,752 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for five properties suggested as comparable to the subject to demonstrate the subject was assessed uniformly.

After reviewing the record and considering the evidence, the Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Initially, the Board finds that the subject is a 2-12 property. The parties previously agreed that the subject's classification is a 2-12 property, as evidenced by the previous Board decision. Moreover, the appraisal shows that the subject's interior includes a living area. Therefore, the Board finds that the subject is a 2-12 property, and should be assessed as such.

Section 16-185 of the Illinois Property Tax Code provides, in relevant 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 judicial notice that it rendered a decision lowering the subject's assessment in tax year 2009, and that 2009 and 2010 are in the same general assessment period for Lake Township. The record indicates that the subject is an owner occupied dwelling. The record contains no evidence indicating that the subject sold in an arm's length transaction subsequent to the Board's 2009 decision, or that the Board's 2009 decision was reversed or modified upon review. For these reasons, the Board finds that a reduction is warranted, and that the subject's assessment shall be reduced to reflect the Board's 2009 decision, plus the application of an equalization factor, if any.

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: February 21, 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.