FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Avner Nagar
DOCKET NO.: 10-35244.001-R-1
PARCEL NO.: 10-35-407-017-0000

The parties of record before the Property Tax Appeal Board are Avner Nagar, the appellant(s); 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:	$ 7,230
IMPR.:	$ 26,615
TOTAL:	$ 33,845

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 8,263 square feet of land, which is improved with a 58 year old, one-story, masonry, single-family dwelling. The subject's improvement size is 2,003 square feet of living area, and its total assessment is $33,845. The subject is located in Niles 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 09-22352.001-R-1. In that appeal, the Board rendered a decision lowering the subject's assessment to $27,590 based on the evidence submitted by the parties.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of $26,615 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as

comparable to the subject. The comparables are described as one or one and one-half-story, masonry, frame or masonsry, single-family dwellings. Additionally, the comparables range: in age from 57 to 59 years; in size from 1,912 to 2,035 square feet of living area; and in improvement assessments from $13.71 to $15.26 per square foot of living area. The comparables also have several amenities. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

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.

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 ***not*** in the same general assessment period for Niles Township. For this reason, the Board finds that a reduction is not warranted, and that the subject's assessment shall not be reduced to reflect the Board's 2009 decision

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: June 20, 2014

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.