



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

APPELLANT: F. Scott Ball
DOCKET NO.: 10-35266.001-R-1
PARCEL NO.: 05-21-200-007-0000

The parties of record before the Property Tax Appeal Board are F. Scott Ball, 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: \$ 70,456
IMPR.: \$ 178,744
TOTAL: \$ 249,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 34,369 square feet of land, which is improved with a 43 year old, two-story, masonry, single-family dwelling located in New Trier Township. The subject's improvement size is 4,180 square feet of living area, which equates to an improvement assessment of \$42.76 per square foot of living area.

The appellant's submission, in its entirety, was a previous decision of the Property Tax Appeal Board (the "Board"), wherein the subject received a reduction in its assessment for tax year 2009 to \$249,200. Based on this submission, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$178,744 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 two-story, masonry, single-family dwellings. Additionally, the comparables range: in age from 43 to 49 years; in size from 3,880 to 4,368 square feet of living area; and in improvement assessments from \$53.03 to \$76.11 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.

The Board takes judicial notice that tax year 2009 and tax year 2010 are in different triennials for New Trier Township.

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. The Board further finds that the appellant submitted no evidence to support a reduction in this appeal. A previous decision by the Board regarding the subject is not binding on the Board in subsequent years, except in situations arising under 35 ILCS 200/16-185. Since 2009 and 2010 are not in the same triennial, this statute does not apply in this appeal. Therefore, the Board finds that a reduction 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: 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.