



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

APPELLANT: Min Xie
DOCKET NO.: 10-35289.001-R-1
PARCEL NO.: 13-14-218-012-0000

The parties of record before the Property Tax Appeal Board are Min Xie, the appellant(s), by attorney Christopher G. Walsh, Jr. 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: \$ 6,000
IMPR.: \$ 36,584
TOTAL: \$ 42,584

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,750 square foot parcel of land improved with a 99 year-old, two-story, masonry, multi-family dwelling containing 3,444 square feet of living area.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 09-24758.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$25,900 based on the evidence submitted by the parties. The appellant's attorney asserted that 2009 and 2010 were within the same general assessment period for residential property. The appellant requested that the 2009 decision be applied to the 2010 assessment. The appellant submitted no other evidence.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$42,584 was disclosed. The board of review submitted a memorandum arguing that the subject property is not an owner occupied residence that would allow section 16-185 of the

Property Tax Code to apply. To support this argument, the board of review asserted that the taxpayer's mailing address for this property differs from the property address, the mailing address is owned by the appellant, and that the appellant has been granted a homestead exemption on the mailing address since at least 2008. The board of review also submitted a printout for the subject property showing that the appellant's mailing address differs from the subject's address, a copy of a printout from the assessor's office indicating the homeowner exemption is not applied to subject property, but to the mailing address, and copies of printouts from the recorder of deed's office indicating the appellant purchased the mailing address property in 2005.

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 the subject property is not an owner occupied residence and the prior year's decision should not be carried forward to the subsequent year without independent evidence to support a reduction.

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 record shows that the appellant does not reside in the subject property and, therefore, the lowered assessment should not remain in effect for the remainder of the general assessment period without independent evidence to support this reduction. The Board further finds that the appellant provided no other evidence to support a reduction and, therefore, no reduction is 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.