



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

APPELLANT: George A. Kampka  
DOCKET NO.: 11-22841.001-R-1 through 11-22841.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are George A. Kampka, the appellant; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-22841.001-R-1	09-21-404-024-0000	1,681	14,065	\$15,746
11-22841.002-R-1	09-21-404-025-0000	1,464	14,065	\$15,529
11-22841.003-R-1	09-21-404-026-0000	1,247	7,032	\$ 8,279

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a seven year old, two-story, frame, single-family dwelling. The subject's improvement size is 2,806 square feet of living area and its total assessment is \$39,554. This assessment yields a fair market value of \$416,797, or \$148.54 per square foot of living area (including land), after applying the 2011 Illinois Department of Revenue three year median level of assessment for Class 2 properties of 9.49%. The property is located in Maine 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 prior year under docket number 10-24343.001-R-1 through 10-

24343.003-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$40,677 based on an appraisal submitted by the appellant. The Board notes that 2010 and 2011 were within the same general assessment period for residential property. The appellant also argued that the assessment is inequitable and offered two brokers' opinions indicating a value range for the subject between \$275,000 to \$375,000. No equity comparables were submitted to demonstrate the subject was being inequitably assessed.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the final assessment of the subject property totaling \$39,554 was disclosed. The board of review submitted descriptions and assessment information on three comparables ranging in improvement assessment per square foot from \$15.63 to \$16.30 to demonstrate the subject was being assessed uniformly. The subject has an improvement assessment per square foot of \$12.53.

In written rebuttal, the appellant submitted a lengthy letter detailing descriptive information about the subject's location, as well as an aerial photograph and survey of the subject. Four suggested equity comparables with photographs and 2012/2013 assessment data were also included. The Board gives no weight to these comparables pursuant to Section 1910.66 (c) of the Property Tax Code, which states:

"Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence."

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. The Board further finds the evidence in the record does not demonstrate a change in the assessment is warranted.

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 disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2010 assessment to \$40,677. The record further indicates that the subject property is an owner-occupied dwelling and that 2010 and 2011 are within the same general assessment period. 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 assessment year in question is in a different general assessment period.

The Property Tax Appeal Board recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment should be carried forward to the 2011 tax year, subject only to equalization, where the property is an owner-occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case doing so would result in an inequitable assessment in contravention of the Board's authority to base each decision upon equity and the weight of the evidence. (35 ILCS 200/16-185).

Furthermore, the board of review is the only party that provided equity comparables in response to the appellant's assessment equity argument. The subject had an improvement assessment of \$12.53 per square foot of living area, which is below the range established by the comparables.

Therefore, based on the foregoing analysis, the Board finds no change in the subject's assessment is justified for the 2011 tax year.

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: January 24, 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.