



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

APPELLANT: William O'Donnell
DOCKET NO.: 11-22950.001-R-1
PARCEL NO.: 14-19-327-050-1001

The parties of record before the Property Tax Appeal Board are William O'Donnell, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, LLP 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: \$ 4,743
IMPR.: \$38,872
TOTAL: \$43,615**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a residential condominium unit located at 3259 N. Hoyne Avenue, Unit #1W, Chicago, Lake View Township, Cook County. The subject is located in a building with four condominium units. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property is an owner occupied residence that was the subject matter of appeals before the Property Tax Appeal Board the prior years under docket numbers 09-23245.001-R-1 and 10-22979.001-R-1. In those appeals, the Property Tax Appeal Board rendered decisions lowering the assessment of the subject property to \$46,750 based upon the evidence submitted by the

parties. The Property Tax Appeal Board takes notice that 2009, 2010 and 2011 are within the same general assessment period for Lake View Township. (86 Ill.Admin.Code §1910.90(i)).

For the 2011 appeal, the appellant submitted an appraisal report of another condominium unit located in the same building as the subject property. The appraiser concluded that Unit #1E had a market value of \$380,000 as of April 3, 2010.

The board of review submitted its "Board of Review Notes on Appeal" wherein the 2011 final assessment of the subject property totaling \$43,615 (\$4,743 for land and \$38,872 for the improvement) was disclosed. The subject's assessment reflects a fair market value of \$459,589 using the 2011 three year average median level of assessments for class 2 property in Cook County of 9.49% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code 1910.50(c)(2)). In support of its contention of the correct assessment, the board of review submitted a worksheet outlining the method of calculating the market value of the subject condominium unit. The analysis disclosed the subject property sold in April 2008 for a price of \$467,500.

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 that a change in the assessment is warranted.

The Property Tax Appeal Board takes notice that it rendered decisions under docket numbers 09-23245.001-R-1 and 10-22979.001-R-1 lowering the total assessment of the subject property to \$46,750. The Property Tax Appeal Board also 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 shall be carried forward to the subsequent assessment 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 increase in the assessment which is not supported by the record.

Based on the foregoing analysis, the Board finds no change in the subject's assessment is warranted for the 2011 assessment.

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.

Ronald R. Crit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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: March 20, 2015

A. ...

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.