



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

APPELLANT: David Kling
DOCKET NO.: 11-32764.001-R-1
PARCEL NO.: 14-20-327-026-0000

The parties of record before the Property Tax Appeal Board are David Kling, the appellant(s), by attorney Leonard Schiller, of Schiller Klein PC 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: \$ 17,145
IMPR.: \$ 99,061
TOTAL: \$ 116,206

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board (the "Board") pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2011 tax year. The Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of two improvements. Improvement #1 is a two-story dwelling of frame construction with 3,240 square feet of living area. Improvement #1 is 122 years old. Features of Improvement #1 include a full unfinished basement, and central air conditioning. Improvement #2 is a one and one-half-story dwelling of frame construction with 1,006 square feet of living area. Improvement #2 is 126 years old. Features of Improvement #2 include a crawl, and central air conditioning. The property

has a 3,175 square foot site, and is located in Chicago, Lake View Township, Cook County. Improvement #1 is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. Improvement #2 is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The subject was the subject of an appeal before the Board for the prior year in docket number 10-21597.001-R-1, whereby the Board reduced the subject's total assessment to \$71,520. The appellant's sole argument on appeal is that the subject's assessment, as established by the Board for tax year 2010, is statutorily required to be maintained for the instant appeal under 35 ILCS 200/16-185. In support of this argument, the appellant submitted the Board's decision in docket number 10-21597.001-R-1, and asserted that the subject was owner-occupied. No evidence was submitted to show that the subject was owner-occupied.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,206. The subject's assessment reflects a market value of \$1,224,510 when applying the 2011 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.49% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a legal brief arguing that the subject is not owner-occupied. In support of this argument, the board of review submitted the exemption history for the subject, which shows that the subject did not receive any exemptions for tax year 2011, including the homeowner's exemption.

In rebuttal, the appellant reaffirmed the arguments previously made.

Conclusion of Law

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 2010, and that 2010 and 2011 are in the same general assessment period for Lake View Township. However, the Board is not persuaded that the subject is an owner-occupied dwelling, which is required under Section 16-185 of the Property Tax Code. The appellant submitted no evidence to show that the subject was owner-occupied. Moreover, the board of review submitted the subject's exemption history and ASIQ printout, both of which show that the subject did not receive a homeowner's exemption for tax year 2011. Therefore, the Board finds that the subject is not owner-occupied, and a reduction is not warranted under Section 16-185 of the Property Tax Code. Since there is no other evidence in this case to consider, 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy 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: January 23, 2015

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.