



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

APPELLANT: Thomas O'Rourke
DOCKET NO.: 11-32772.001-R-1
PARCEL NO.: 10-13-204-005-0000

The parties of record before the Property Tax Appeal Board are Thomas O'Rourke, the appellant(s), by attorney Mitchell L. Klein, 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: \$ 7,087
IMPR.: \$ 47,108
TOTAL: \$ 54,195

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 8,100 square feet of land which is improved with a 122 year old, two-story, frame and masonry, single family dwelling containing 2,758 square feet of living area. The property in this appeal was the subject of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 10-21113.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision based on a stipulated agreement entered into between the parties. In support of a reduction in the subject's assessment, the appellant via counsel submitted a request for a reduction to reflect the Board's 2010 decision and remain in effect for the 2011 tax year under 35 ILCS 200/16-185. No further evidence was submitted by the appellant. Based on this evidence, the appellant requested a reduction of the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's total assessment

of \$54,195 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 to demonstrate the subject was assessed uniformly.

In addition, the board of review submitted a brief stating that the appellant's roll over request be denied based on the fact that the subject is not owner occupied. In fact, the subject property is owned by a limited liability corporation whose principal place of business and mailing address is in Los Angeles, California per the Illinois Secretary of State's website. Furthermore, the taxpayer's mailing address is the same as the corporation's address in Los Angeles, California. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

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 Evanston Township. However, the record indicates that the subject is not an owner occupied dwelling. The record shows that the subject property is corporately owned with a California mailing address. Furthermore, the taxpayer's mailing address is also in California. Since the subject is corporately owned and the taxpayer's address is not the subject property, it cannot be a residence occupied by the owner to satisfy the requirements of 35 ILCS 200/16-185. No evidence was submitted to rebut the board of review's evidence. For this reason, the Board finds that a reduction is not warranted, and that the subject's assessment shall not be reduced to reflect the Board's 2010 decision.

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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: December 20, 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.