



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

APPELLANT: Reyes Gonzalez  
DOCKET NO.: 11-33024.001-R-1  
PARCEL NO.: 09-26-417-015-0000

The parties of record before the Property Tax Appeal Board are Reyes Gonzalez, the appellant, 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:** \$5,828  
**IMPR.:** \$86,515  
**TOTAL:** \$92,343

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of masonry construction. The dwelling is approximately four years old and has 3,352 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, three fireplaces and a two-car garage. The property has a 7,520 square foot site and is located in Park Ridge, Maine Township, Cook County. The subject is classified as a class 2-78 property

under the Cook County Real Property Assessment Classification Ordinance.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board for the prior tax year under docket number 10-24433.001-R-1. In this appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$74,544 based upon the evidence submitted by the parties. The Property Tax Appeal Board takes notice that 2010 and 2011 are within the same general assessment period for Maine Township. (86 Ill.Admin.Code §1910.90(i)).

The appellant's 2011 appeal is based on what the appellant's attorney described as "PTAB rollover". In support of this claim, the appellant submitted a letter, a print-out of the subject's appeal history from the Cook County board of review's website, and a copy of the Property Tax Appeal Board decision for the 2010 tax year. In the letter, counsel stated that "the enclosed 'rollover' [was] being submitted pursuant to 35 ILCS 200/16-185 within 30 days of the May 21, 2014 decision of its predecessor appeal." Counsel requested that the subject's total assessment be reduced to \$74,544 (\$5,828 for land and \$68,716 for the improvement).

The board of review submitted its "Board of Review Notes on Appeal" wherein the 2011 final assessment of the subject property totaling \$92,343 (\$5,828 for land and \$86,515 for the improvement) was disclosed. The subject's assessment reflects a market value of \$923,430 or \$275.49 per square foot of living area, land included, when applying the 10% level of assessment for class 2-78 residential property pursuant to the Cook County Real Property Assessment Classification Ordinance.

The board of review also submitted a supplemental brief from Roland Lara, a board of review analyst. In the brief, the analyst argued that for the 2011 tax year the appellant was receiving a homeowner exemption for two different properties (for the subject property at 214 N. Prospect, Park Ridge and for another residence at 214 N. Wisner, Park Ridge); that the appellant's mailing address on the subject's property characteristic sheet was listed as 214 N. Wisner, Park Ridge. The analyst stated that the appellant was not entitled to a homeowner exemption on two different properties and that the burden should be on the appellant to prove that the subject property is owner-occupied and that he is entitled to a homeowner exemption. Based on this argument, the board of review requested confirmation of the subject's assessment.

The appellant did not respond to the board of review's assertion that he was not entitled to the homeowner exemption on two different properties.

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 appellant contends that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board's 2010 decision should be carried forward to the 2011 tax year subject only to equalization.

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 Board finds the appellant failed to demonstrate the subject's 2010 assessment as determined by the Property Tax Appeal Board should be carried forward to the 2011 tax year pursuant to section 16-185 of the Property Tax Code. The Board finds the appellant failed to establish that the subject property was owner-occupied and that the appellant was entitled to a homeowner exemption for this property. The board of review submitted a statement asserting the appellant was receiving a homeowner exemption on two different properties and that the appellant's (taxpayer's) address is different than the address for the subject property. On the basis of this assertion, the board of review analyst concluded the subject cannot be considered owner-occupied and section 16-185 of the Property Tax Code was inapplicable in allowing the reduced 2010 assessment to remain in effect for the 2011 tax year. The appellant did not refute this assertion.

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Based on this record, the Board finds the appellant failed to establish the subject property is a residence occupied by the owner and a reduction in the assessment is not justified.

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.

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Chairman

*K. L. Fen*

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Member

*DR*

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Member

*Mark Albino*

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Member

*Jerry White*

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Acting 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: June 26, 2015

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*A. Portol*

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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.