



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

APPELLANT: AW Realty SFX  
DOCKET NO.: 09-36074.001-R-1  
PARCEL NO.: 31-07-405-092-0000

The parties of record before the Property Tax Appeal Board are AW Realty SFX, the appellant(s), by attorney David Lavin, of Robert H. Rosenfeld and Associates, LLC 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:** \$ 27,881  
**IMPR.:** \$ 234,930  
**TOTAL:** \$ 262,811

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 2009 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 a two-story dwelling of frame and masonry construction with 13,144 square feet of living area. The dwelling is four years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, and a four-car garage. The property has a 38,725 square foot site, and is located in Tinley Park, Rich Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Board in 2008 under docket number 08-28819.001-R-2. In that appeal, the Board rendered a decision lowering the subject's assessment to \$207,649. The

appellant has requested that the subject's 2008 assessment be carried forward to tax year 2009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$262,811. The subject's assessment reflects a market value of \$2,952,933, or \$224.66 per square foot of living area, including land, when applying the 2009 three year average median level of assessment for class 2 property of 8.90% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a memorandum of law arguing that the appellant is a corporation, and therefore, is not eligible for the assessment to be carried forward.

#### **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 2008, and that 2008 and 2009 are in the same general assessment period for Rich Township. However, the record indicates that the owner of the subject is a corporation. Thus, by definition, the corporation cannot "occupy" the subject residence. For these reasons, 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy A. Huff*

Member

*Marko M. Loris*

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: February 20, 2015

*A. Proctor*

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.