



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

APPELLANT: Donald Martin  
DOCKET NO.: 10-33759.001-R-1  
PARCEL NO.: 17-05-315-050-0000

The parties of record before the Property Tax Appeal Board are Donald Martin, 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 a reduction 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:** \$ 10,077  
**IMPR.:** \$ 14,061  
**TOTAL:** \$ 24,138

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 2010 tax year. The Property Tax Appeal Board (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 1,848 square feet of living area. Improvement #1 is 131 years old. Features of Improvement #1 include a full unfinished basement. Improvement #2 is a two-story dwelling of frame construction with 1,200 square feet of living area. Improvement #2 is 141 years old. Features of Improvement #2 include a full unfinished basement. The property has a 2,964 square foot site, and is located in

Chicago, West Chicago Township, Cook County. Improvement #1 and Improvement #2 are both classified as class 2-11 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 09-29635.001-R-1, whereby the Board reduced the subject's total assessment to \$24,030. The appellant argues that the subject's assessment, as established by the Board for tax year 2009, 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 09-29635.001-R-1.

The appellant also contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$270,000 as of January 1, 2009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$50,963. The subject's assessment reflects a market value of \$570,056 when applying the 2010 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment for Improvement #1, the board of review submitted information on three equity comparables. In support of its contention of the correct assessment for Improvement #2, the board of review submitted information on three equity comparables.

In rebuttal, the appellant argued that the board of review's evidence should be given no weight because it was unresponsive to the appellant's market value argument.

#### **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 2009, and that 2009 and 2010 are in the same general assessment period for West Chicago 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 ASIQ printout, which shows that the subject did not receive a homeowner's exemption for tax year 2010. 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.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$270,000 as of the assessment date at issue. Since market value has been established the 2010 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% as determined by the Illinois Department of Revenue shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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



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Member



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Member

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Member



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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: April 24, 2015



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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.