



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

APPELLANT: Stephen Seliger
DOCKET NO.: 10-34915.001-R-1
PARCEL NO.: 14-33-125-028-0000

The parties of record before the Property Tax Appeal Board are Stephen Seliger, the appellant, by attorney Arnold G. Siegel of Siegel & Callahan, P.C. 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: \$ 23,437
IMPR.: \$ 64,228
TOTAL: \$ 87,665

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a part two-story and part three-story dwelling of frame construction with 3,610 square feet of living area. The dwelling was constructed in 1988. Features of the home include a full unfinished basement, central air conditioning, three full and 2 half bathrooms, four bedrooms and a detached two-car garage.¹ The property has a 3,125 square foot site and is located in Chicago, North Chicago 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 is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 09-34784.001-R-1. In that

¹ The parties differ as to the subject dwellings story height, exterior construction type, size of the basement, number of bathrooms, number of bedrooms and whether the dwelling has central air conditioning.

appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$87,665 based on the evidence submitted by the parties. The appellant also submitted an appraisal to demonstrate the subject was being overvalued.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$157,007. The subject's assessment reflects a market value of \$1,570,070 or \$434.92 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales.

Under rebuttal, the appellant's attorney submitted a brief acknowledging receipt of the board of review's evidence, critiquing the board of review's submission and requesting the appeal be written on the evidence.

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.

As an initial matter regarding the subject dwelling's story height and exterior construction, the Board finds the appellant's appraisal included photographs of the dwelling depicting a multi-level structure with predominately exterior vinyl siding. As to the size of the subject's basement, number of bathrooms and number of bedrooms, the Board finds neither party submitted a sketch of the subject dwelling and therefore these features could not be ascertained. As to whether the subject has central air conditioning, the Board finds this difference and the differences that could not be ascertained previously, will not impact the Board's decision.

Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent 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 record disclosed the appellant filed an appeal with the Property Tax Appeal Board for 2009. The Board issued a decision reducing the subject's 2009 assessment. The record further indicates that the subject property is an owner occupied dwelling. The Board finds that 2009 and 2010 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the decision of the Property Tax Appeal Board was reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of an equalization factor, if any.

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.

Mario Alvares

Chairman

DR

Member

Jerry White

Acting Member

Member

Robert Hoffmann

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 22, 2016

A. Heston

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.