



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

APPELLANT: Michael Ferrandino  
DOCKET NO.: 10-35413.001-R-1  
PARCEL NO.: 20-27-221-015-0000

The parties of record before the Property Tax Appeal Board are Michael Ferrandino, the appellant, by Christopher G. Walsh, Jr., Attorney at Law 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:** \$4,442  
**IMPR.:** \$17,691  
**TOTAL:** \$22,133

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 pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2010 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 multi-family dwelling of masonry construction with 3,258 square feet of living area. The dwelling is 109 years old. Features of the home include a full finished basement and a one and one-half car

garage. The property is located in Chicago, Hyde Park Township, Cook County. The subject property is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant argued overvaluation based on a contention of law and a recent sale of the subject property as the bases of the appeal. In support of these arguments, the appellant submitted a legal brief arguing the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 09-24866.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$17,355 based on the evidence submitted by the parties. The appellant's attorney asserted that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) should apply and the 2009 decision should be carried forward to the 2010 assessment.

The appellant also disclosed that the subject property was purchased in June 2007 for \$195,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,133. The subject's assessment reflects a market value of \$221,330 or \$67.93 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%.

The board of review submitted a brief arguing that the subject is not an owner occupied property and section 16-185 of the Property Tax Code (35 ILCS 200/16-185) should not apply. In support of this assertion, the board of review claims the subject property is not receiving a home owner exemption.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables.

The appellant submitted a rebuttal brief arguing that the 2010 tax year is in the same triennial assessment period for Cook County and the subject's sale was within three years of the 2010 tax year.

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 Board finds section 16-185 of the Property Tax Code (35 ILCS 200/16-

185) does not apply to this appeal. The Board finds the prior year's decision should not be carried forward to the subsequent year.

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 includes evidence that the subject property is not an owner occupied dwelling and the appellant failed to submit evidence to the contrary.

The Board further finds that the subject's sale for \$195,000 occurred greater than 30 months prior to the January 1, 2010 assessment date and is not considered recent. The taxpayer's reliance on a sale from 2007, for the 2010 assessment year, does not meet the burden of proof needed to contest the subject's January 1, 2010 assessment. The board of review's comparables had total assessments that ranged from \$19,006 to \$21,550. The subject's slightly higher assessment of \$22,133 appears justified given the larger size and finished basement area of the subject. Based on this evidence the Board finds a reduction in the subject's assessment 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.

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Chairman

*K. L. Fan*

*Mario Alvarez*

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Member

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Member

*JR*

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Member

\_\_\_\_\_  
Acting Member

*Robert Hoffmann*

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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: February 19, 2016

*A. Proctor*

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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.