



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

APPELLANT: August Schupp
DOCKET NO.: 10-35491.001-R-1
PARCEL NO.: 14-20-419-015-0000

The parties of record before the Property Tax Appeal Board are August Schupp, the appellant, by attorney Margaret E. Graham of McCracken, Walsh & de LaVan 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: \$16,746
IMPR.: \$58,839
TOTAL: \$75,585

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of frame construction with 3,409 square feet of living area. The dwelling is 101 years old. Features of the home include a partial basement and a two-car garage. The property has a 3,087 square foot site and is located in Chicago, Lake View Township, Cook County.

The appellant argues the subject property is overvalued based on the application of section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and comparable sales. 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-

22125.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$73,500 based on the evidence submitted by the parties. The appellant's attorney asserted that 2009 and 2010 were within the same general assessment period for residential property, 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.

As an alternative argument, the appellant marked the appeal as if arguing overvaluation based on comparable sales, however, the appellant submitted equity comparables that had not sold. The appellant did not request a land assessment reduction.

The appellant's appeal also revealed that the subject property sold in March 19, 2008 for \$735,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling 75,585 was disclosed. The subject's assessment reflects a market value of \$755,850 or \$221.72 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 subject has an improvement assessment of \$58,839 or \$17.26 per square foot of living area.

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 referenced the appellant's appeal form disclosing a mailing address other than the subject property's address for the appellant.

As to the appellant's overvaluation argument based on comparable sales, the board of review submitted information on four equity comparables.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant did not rebut the assertions made by the board of review.

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.

In this regard, 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.

Since the evidence indicates the subject is not an owner occupied dwelling, section 16-185 is not applicable.

As to the appellant's overvaluation argument based on comparable sales, the Board finds the appellant failed to submit comparable sales and therefore the Board gives this argument no weight.

The record contains seven equity comparables that had improvement assessments ranging from \$31,472 to \$96,970 or from \$11.58 to \$30.15 per square foot of living area. The subject has an improvement assessment of \$58,839 or \$17.26 per square foot of living area, which is within the range of the equity comparables in this record. The Board finds the evidence in this record supports the subject's assessment and no reduction in the subject's assessment is 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.

Chairman

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: January 22, 2016

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.