



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

APPELLANT: Alex Hotza
DOCKET NO.: 10-35800.001-R-1
PARCEL NO.: 13-21-314-005-0000

The parties of record before the Property Tax Appeal Board are Alex Hotza, the appellant, by attorney Anthony Lewis of the Law Offices of Gary H. Smith 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: \$6,000
IMPR.: \$14,915
TOTAL: \$20,915

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction with 2,460 square feet of living area. The dwelling is 86 years old and features a full unfinished basement. The property has a 3,750 square foot site and is located in Chicago, Jefferson 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 the recent sale of the subject property. 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 09-25039.001-R-1. In that appeal the Property Tax

Appeal Board rendered a decision lowering the assessment of the subject property to \$20,915 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.

The appellant's appeal also revealed that the subject property sold in February 11, 2009 for \$235,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$37,168 was disclosed. The subject's assessment reflects a market value of \$371,680 or \$151.09 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 submitted a printout from the Cook County Assessor's Office revealing the subject property is not receiving a home owner exemption.

In support of the subject's assessment, 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.

Under rebuttal, the appellant submitted an affidavit revealing the appellant did occupy the subject property in 2010, but did not apply for a home owner exemption. The appellant further disclosed that he did not occupy or apply for a home owner exemption for any other property for 2010.

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. 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 Property Tax Appeal Board issued a decision reducing the subject's 2009 assessment. The Board finds that the subject property is an owner occupied dwelling and 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.

Chairman



Member

Member



Member

Acting Member



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



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.