



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

APPELLANT: Xilao Li
DOCKET NO.: 11-33009.001-R-1
PARCEL NO.: 03-18-401-133-0000

The parties of record before the Property Tax Appeal Board are Xilao Li, the appellant, by attorney Christopher G. Walsh, Jr. 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: \$6,448
IMPR.: \$31,252
TOTAL: \$37,700

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 2011 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 one and one-half story dwelling of frame and masonry construction. The dwelling is approximately 21 years old and has 2,271 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two and one-half car garage. The property has a 12,283 square foot site and is located in Arlington Heights, Wheeling Township, Cook County.

The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property was the subject matter of an appeal before the Property Tax Appeal Board for the prior tax year under docket number 10-33390.001-R-1. In this appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$37,700 based upon the evidence submitted by the parties. The Property Tax Appeal Board takes notice that 2010 and 2011 are within the same general assessment period for Wheeling Township. (86 Ill.Admin.Code §1910.90(i)).

The appellant's 2011 appeal is based on recent sale and "PTAB rollover". In support of the rollover request, the appellant submitted a letter and a copy of the Property Tax Appeal Board decision for the 2010 tax year. In the letter, appellant's counsel stated that the rollover request was "permitted by Section 16-185 of the Property Tax Code." The appellant's attorney stated that the subject property "was owner-occupied in the 2011 tax year and remains occupied by the same owner as shown by the attached printout from the Cook County Treasurer's website." Counsel submitted a printout dated May 18, 2014, from the Cook County Treasurer's website for the 2013 tax year, which revealed that the appellant's mailing address was the same as the address of the subject property.

In support of the overvaluation argument, the appellant also submitted evidence disclosing the subject property was purchased on May 28, 2009 for a price of \$377,000 or \$166.01 per square foot of living area, land included. The appellant completed Section IV - Recent Sale Data of the residential appeal form and disclosed the name of the seller; that the subject's sale was not a transfer between related parties; that a realtor handled the transaction; that the property was advertised for sale using the Multiple Listing Service; and that the seller's mortgage was not assumed. To further document the sale, the appellant submitted a copy of the Illinois Real Estate Transfer Declaration, PTAX-203, disclosing the subject property was purchased in May 2009 for a price of \$377,000. On the transfer declaration, question #6 ("Will the property be the buyer's principal residence?") was marked "YES" and question #7 ("Was the property advertised for sale?") was also marked "YES". The appellant also produced an affidavit wherein the appellant stated that he had used the services of a real estate broker. Counsel requested that the subject's total assessment be reduced to \$37,700 (\$6,448 for land and \$31,252 for the improvement).

The board of review submitted its "Board of Review Notes on Appeal" wherein the 2011 final assessment of the subject property totaling \$40,226 (\$6,448 for land and \$33,778 for the improvement) was disclosed. The subject's assessment reflects a market value of \$402,260 or \$177.13 per square foot of living area, land included, when applying the 10% level of assessment for class 2-04 residential property pursuant to the Cook County Real Property Assessment Classification Ordinance. The board of review presented information on four comparable sales that sold from May 2008 to July 2010 for prices ranging from \$349,500 to \$470,000 or from \$186.18 to \$191.51 per square foot of living area, land included.

The board of review also submitted a supplemental brief from Katherine Latuszek, a board of review analyst. In the brief, the analyst argued that the subject property was not owner-occupied because the appellant had never received a homeowner's exemption for the subject property. The board of review analyst also submitted evidence that indicated the 2009 sale of the subject property was compulsory due to a pending foreclosure. The board of review evidence consisted of print-outs of the subject's deed history from the Cook County Recorder of Deeds' website.¹ Based on this argument, the board of review requested confirmation of the subject's assessment.

The appellant did not respond to the board of review's assertion the subject dwelling was not owner-occupied.

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-

¹ The board of review also submitted a copy of the subject's property characteristic print-out that identified the appellant as the taxpayer and indicated the taxpayer's mailing address was the subject property's address.

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 contains evidence that the subject property is an owner-occupied residence. First, the appellant and the board of review both submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration associated with the sale of the subject property in May 2009 in which the appellant/buyer asserted the subject property was going to be the buyer's principal residence. Second, the property characteristic sheet submitted by the board of review identified the subject property as the appellant's address. Third, the appellant provided a copy of the Cook County Property Tax and Payment information for the 2013 tax year identifying the subject property as the appellant's mailing address. For these reasons, the Board finds the subject property is an owner-occupied dwelling and the appellant is entitled to have the decision of the Property Tax Appeal Board for the 2010 tax year carried forward to the 2011 tax year.

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.

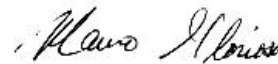
Chairman



Member



Member



Member



Acting Member

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: June 26, 2015



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.