



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

APPELLANT: David Lehmann
DOCKET NO.: 11-33018.001-R-1
PARCEL NO.: 14-29-409-037-0000

The parties of record before the Property Tax Appeal Board are David Lehmann, the appellant(s), by attorney Abby L. Strauss, of Schiller Klein PC 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: \$ 26,400
IMPR.: \$ 155,650
TOTAL: \$182,050

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,125 square foot parcel of land improved with a 13-year old, three-story, masonry dwelling containing 4,858 square feet of living area. The property is located in Lake View Township, Cook County. The property is a class 2-08 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 (the Board) the prior year under docket number 10-22072.001-R-1. In that appeal the Board rendered a decision lowering the assessment of the subject property to \$143,040 based on an appraisal submitted by the appellant. The appellant's attorney submitted a letter asserting that the subject was owner occupied as of January 1, 2011 and that a reduction was received in the subsequent year of the triennial cycle. The appellant included a copy of this decision; no other evidence was presented.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$182,050 was disclosed.

In support of the assessment, the board of review included a supplemental brief to its notes on appeal asserting that the subject property qualified for the 2010 reduced assessment value only if the subject was an owner-occupied residence. The board of review argues the subject is not owner-occupied based on the fact that no homeowner exemption is applied to the subject property for the 2011 tax year. To support this argument, the board of review submitted a copy of an assessor website printout disclosing that there is no exemption history for the subject.

In addition, the board of review submitted information on four equity comparables with sales information on two of these comparables.

In rebuttal, the appellant submitted a letter, again, requesting a 2011 rollover of the 2010 decision and included another copy of the decision. The appellant did not address the board of review's assertion that the subject 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. The Board further finds the evidence in the record does not demonstrate a change in the assessment is warranted.

The record in this appeal disclosed the subject property had a final total assessment for the 2011 tax year of \$94,116.

The Property Tax Appeal Board recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment should be carried forward to the 1012 tax year, subject only to equalization, where the property is an owner occupied residence and the tax years are within the same general assessment period. (35 ILCS 200/16-185).

The Board finds that in this case the evidence does not show that the subject property is owner occupied. The board of review sufficiently questioned the subject's occupancy and the appellant failed to submit any evidence to support the assertion that the subject is owner occupied. Therefore, the Board will review the evidence presented by the parties. The Board finds the appellant failed to submit any evidence other than the prior year's decision. The Board also finds the board of review presented comparables which support the subject's assessment and a reduction in the 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.

Chairman



Member



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: March 18, 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.