



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

APPELLANT: Richard Brenner
DOCKET NO.: 11-33085.001-R-1
PARCEL NO.: 14-31-306-026-0000

The parties of record before the Property Tax Appeal Board are Richard Brenner, the appellant, 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 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: \$17,100
IMPR: \$84,864
TOTAL: \$101,964

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story dwelling of masonry construction. The dwelling is approximately four years old and has 3,536 square feet of living area. Features of the home include a full unfinished basement, central air conditioning and a fireplace. The property has a 3,600 square foot site and is located in Chicago, West Chicago Township, Cook County. The subject is classified as a class 2-78 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 prior year under docket number 10-33265.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$101,964 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 West Chicago Township. (86 Ill.Admin.Code §1910.90(i)).

The appellant's attorney submitted a copy of the prior year decision and also submitted a letter, wherein counsel stated the subject property was owner-occupied as of January 1, 2011. The

appellant's attorney asked that the prior year decision be carried over to the 2011 tax year.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$113,036 was disclosed. The board of review submitted descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly.

The board of review also submitted a supplemental brief from a board of review analyst. The analyst acknowledged that the subject property is owner-occupied and that 2010 and 2011 are in the same general assessment period. However, the analyst stated the appellant was not entitled to have the 2010 decision carried forward because the subject property sold in October 2014.

The appellant's attorney submitted a rebuttal brief.

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 2010 assessment to \$101,964. The record further indicates that the subject property is an owner-occupied dwelling. The record contains no evidence indicating that the assessment year in question is in a different general assessment period. Although the subject property sold in October 2014 for a price of \$2,390,000, the Board finds the October 2014 sale date was nearly four years after the January 1, 2011 assessment date. 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.

Mario Albino

Chairman

K. L. Ferr

Member

JR

Member

Jerry White

Acting Member

Robert Hoffmann

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: April 22, 2016

A. Hertel

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.