



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

APPELLANT: Jack Emery
DOCKET NO.: 11-33178.001-R-1
PARCEL NO.: 14-31-201-020-0000

The parties of record before the Property Tax Appeal Board are Jack Emery, 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: \$ 28,125
IMPR.: \$ 90,221
TOTAL: \$ 118,346

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,750 square foot parcel of land improved with a 111-year old, three-story, masonry, mixed-use building containing 8,000 square feet of building area. The property is located in North Chicago Township, Cook County. The property is a class 2-12 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 10-33628.001-R-1. In that appeal the Board rendered a decision lowering the assessment of the subject property to \$107,280 based on the sale of the subject. In that decision, the Board noted that the evidence included an affidavit from the appellant attesting that the subject's commercial space was leased in January 2011. The appellant's petition requests a reduction in the assessment to the 2010 assessment figures. The appellant included a copy of the 2010 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 \$118,346 was disclosed.

In support of the assessment, the board of review included assessment information on four equity comparables.

In rebuttal, the appellant argued that the appraisal is the best evidence of market value; however, the appraisal was never submitted into evidence.

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 \$118,346.

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 2011 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 Board found in the 2010 decision that the evidence showed the commercial unit was leased. The Board further finds there is no evidence to support that the residential portion of the subject is occupied by the appellant. 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 equity 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.

Mark Morris

Chairman

DR

Member

Jerry White

Acting Member

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. Heston

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.