



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

APPELLANT: Thomas Parkins
DOCKET NO.: 11-33832.001-R-1
PARCEL NO.: 05-06-402-012-0000

The parties of record before the Property Tax Appeal Board are Thomas Parkins, the appellant(s), by attorney Abby L. Strauss, of Schiller Strauss & Lavin PC in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$26,144
IMPR.: \$123,856
TOTAL: \$150,000

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 an approximately 17,144 square foot parcel of land improved with a 100-year old, two-story, stucco, single-family building containing approximately 5,124 square feet of building area. The property is located New Trier Township, Cook County and is a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant requests that the 2010 Board decision be applied to the 2011 assessment as both years are within the same triennial assessment cycle.

In response to a Board request for confirmation of owner-occupied status, the appellant also submitted an appraisal estimating the subject property had a market value of \$1,500,000 as of

January 1, 2009. The appraisal discloses that the owner of record is Patti Levin and that the subject is owner-occupied.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,000. The subject's assessment reflects a market value of \$1,500,000 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. In support of the assessment the board of review submitted four sales comparables.

In addition, the board of review submitted a brief asserting that the subject property was sold in July 2012. To support this, the board of review submitted a copy of the record of deed's printout listing the subject's sales history.

Conclusion of Law

The appellant argues that the 2010 decision should apply to the 2011 appeal while the board of review argues that the sale of the subject in 2012 disqualifies the subject from receiving a reduction in 2011. 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 Board gives little weight to the board of review's argument. Although the board of review established that the subject sold in 2012, it failed to submit any evidence to show a new fair cash value for the subject that is different from the 2010 value.

However, the Board finds the appellant failed to submit sufficient evidence to show that the subject was occupied by the appellant, Thomas Parkins. The petition lists the appellant as Thomas Parkins and the record of deeds document lists the transfer of the deed from the seller Thomas Parkins Trust. However, the appraisal lists the owner of record as Patti Levin and the occupant as the owner. The appellant failed to establish who Patti Levin is and her occupancy in the home. Therefore, the Board finds that the appellant failed to establish that the subject is owner-occupied and a reduction based on this portion of the statute will not apply.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c).

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The subject's assessment reflects a market value above the best evidence of market value in the record. The Board finds the subject property had a market value of \$1,500,000 as of the assessment date at issue. Since market value has been established and the appellant has not requested anything differently, the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10% shall apply.

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: _____

CERTIFICATION

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: November 23, 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.