

## A M E N D E D FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Eli Lavie
DOCKET NO.:	12-26120.001-R-1
PARCEL NO .:	05-31-300-023-0000

The parties of record before the Property Tax Appeal Board are Eli Lavie, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, P.C. in Chicago; and the Cook County Board of Review.

Upon review of the parties' evidence, the Board issued an initial decision in this matter on June 24, 2016. Thereafter, the appellant's attorney submitted a Motion to Vacate the decision. The appellant requested the Board to apply the assessments from the subject's 2010 property tax appeal to the 2011 and 2012 property tax appeals because the property was an owner-occupied dwelling which had not sold during the triennial reassessment period pursuant to 35 ILCS 200/16-185. Upon due consideration, the Board granted the appellant's request at its meeting of August 9, 2016.

Therefore, upon review of the facts and exhibits presented in this matter as well as the appellant's motion and the absence of an objection from the board of review, the Property Tax Appeal Board hereby finds <u>*A Reduction*</u> 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:	\$ 17,428
IMPR.:	\$ 48,728
TOTAL:	\$ 66,156

Subject only to the State multiplier as applicable.

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.

Mano Morino Chairman Member Member Acting Member 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:

September 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 <u>PETITION AND EVIDENCE</u> 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.