



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

APPELLANT: Dow Lin
DOCKET NO.: 12-33384.001-R-1 through 12-33384.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Dow Lin, the appellant(s), by attorney Kevin B. Hynes, of O'Keefe Lyons & Hynes, LLC 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-33384.001-R-1	17-27-110-035-1028	802	18,231	\$19,033
12-33384.002-R-1	17-27-110-035-1070	149	3,397	\$ 3,546
12-33384.003-R-1	17-27-110-035-1073	109	2,491	\$ 2,600

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 2012 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 a condominium unit and two parking spaces located in a three-building, residential condominium complex. The property is owner-occupied and is located in South Chicago Township, Cook County. The subject is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends contention of law as the basis of the appeal. The appellant requests a reduction in the 2012 assessment in accordance with the historic residence assessment freeze. In support of this argument the appellant submitted a brief outlining his argument and a voluminous amount of evidence stating that the subject property is entitled to a historic freeze. This evidence included the subject's closing statement, Illinois Housing Preservation Agency (IHPA) certificate of rehabilitation, special warranty deeds, order vesting title, IHPA certificate of

rehabilitation application, IHPA approval of the certificate of rehabilitation, and the Cook County Board of review website complaint numbers.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,179. The subject property has an improvement assessment of \$24,119. In support of its contention of the correct assessment the board of review submitted a copy of (35 ILCS 200/10-60) Property Tax Code which states, in summary, that the owner of a historic property must file paperwork on or before January 31 of each year in order to be granted the historic freeze exemption.

At hearing, the appellant's attorney argued that the appellant was unable to file the necessary paperwork by the January 31, 2012 deadline because the appellant purchased the property after that date, on May 30, 2012. The appellant's attorney further argues that the board of review has the authority to lower the subject's assessment since the board of review previously lowered the assessment for the other units in the condominium complex.

Conclusion of Law

The taxpayer contends contention of law as the basis of the appeal. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

(35 ILCS 200/10-60)

Sec. 10-60. Certificate of status. It is the duty of the titleholder of record or the owner of the beneficial interest of any historic building which has been issued a certificate of rehabilitation, to file with the chief county assessment officer, on or before January 31 of each year, an affidavit stating whether there has been any change in the ownership or use of such property, the status of the owner-occupant, or, in the case of a cooperative, whether there has been a change in the use of the property or a change in the cooperative form of ownership. If there has been such a change, the nature of this change shall be stated. Failure to file such an affidavit shall, in the discretion of the chief county assessment officer, constitute cause to revoke the certificate of rehabilitation. The chief county assessment officer shall furnish to the owner a form for the affidavit wherein the owner may state whether there has been any change in the ownership or use of the property or the status of the owner. If the chief county assessment officer determines that the historic building is no longer used as an owner-occupied single family residence or an owner-occupied multi-family residence, or that there has been a sale or transfer for value of the historic building other than to the first owner-occupant after the issuance of a certificate of rehabilitation, or that the historic building no longer meets the definition of a cooperative, he or she shall revoke the certificate by written notice to the taxpayer of record, and shall send a copy of that notice to the Department.

(Source: P.A. 89-675, eff. 8-14-96; 90-114, eff. 1-1-98.)

The Board finds that the statute is clear and states that "it is the duty of the titleholder of record or the owner of the beneficial interest of any historic building which has been issued a certificate of rehabilitation, to file with the chief county assessment officer, on or before January 31 of each year, an affidavit stating whether there has been any change in the ownership or use of such

property, the status of the owner-occupant, or, in the case of a cooperative, whether there has been a change in the use of the property or a change in the cooperative form of ownership.” The appellant was unable to file this affidavit since he did not own the property until after the deadline for 2012 or January 31, 2012. The statute does not address any proration of the freeze, it merely provides a deadline date of January 31 for the filing of the affidavit. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



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 22, 2017



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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