



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

APPELLANT: Michael Giza
DOCKET NO.: 14-34381.001-R-1
PARCEL NO.: 04-25-100-059-0000

The parties of record before the Property Tax Appeal Board are Michael Giza, the appellant(s), by attorney Christopher G. Walsh, Jr., Attorney at Law 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: \$ 13,098
IMPR.: \$ 36,362
TOTAL: \$ 49,460

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 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2014 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property has a 16,901 square foot site, and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's petition states that it is a "rollover" request pursuant to Section 16-185 of the Property Tax Code. 35 ILCS 200/16-185. In support of this argument, the appellant submitted the Board's decision in docket number 13-33155.001-R-1, which the Board takes judicial notice of. In that decision, the Board reduced the subject's assessment to \$13,098, based on the Board's finding that the subject did not have an improvement. According to the Board's findings, the improvement was demolished in 2007, and the property remained unimproved through the entirety of tax year 2013. The appellant also submitted a printout from the Cook County

Treasurer's website showing that the subject received a homeowner's exemptions for tax years 2012, 2013, 2014, and 2015.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,460.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables.

The board of review also submitted a brief arguing that Section 16-185 of the Property Tax Code is not applicable to this appeal because the subject does not contain a dwelling, and, thus, the appellant does not occupy the subject.

Conclusion of Law

Section 16-185 of the Illinois Property Tax Code provides, in relevant 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.

35 ILCS 200/16-185 (emphasis added). Moreover, "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board takes judicial notice that it rendered a decision lowering the subject's assessment in tax year 2013, and that 2013 and 2014 are in the same general assessment period for Northfield Township. The record contains no evidence indicating that the Board's 2013 decision was reversed or modified upon review. However, there is no evidence in the record to show whether the subject contains a residence that is owner occupied, which is an element that must be proven by a preponderance of the evidence, *id.*, for the Board to grant a reduction under Section 16-185 of the Property Tax Code. There is no evidence in the record showing whether there was any improvement upon the subject at any time during tax year 2014; and the Board's previous decision conclusively found that there was no improvement upon the subject as late as December 31, 2013. In short, if there was an owner occupied residence upon the subject at any point in tax year 2014, there is no evidence in the record supporting such an assertion. Therefore, the Board finds that a reduction is not warranted based on the appellant's "rollover" argument. The appellant makes no further arguments for a reduction, and, therefore, the Board finds a reduction 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. 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: October 20, 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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