



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

APPELLANT: Thomas R. Garr
DOCKET NO.: 15-37713.001-R-1
PARCEL NO.: 10-35-131-043-0000

The parties of record before the Property Tax Appeal Board are Thomas R. Garr, the appellant, by attorney David C. Dunkin of Arnstein & Lehr, LLP 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 **A Reduction** 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: \$ 5,445
IMPR.: \$20,110
TOTAL: \$25,555

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story, multi-family dwelling of masonry construction. The dwelling is approximately 47 years old and has 3,338 square feet of living area. Features of the dwelling include two apartment units, a full unfinished basement, central air conditioning and an integral two-car garage. The property is owner-occupied and has a 7,260 square foot site. The subject property is located in Lincolnwood, Niles Township, Cook County, and it is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The subject property is an owner-occupied, multi-family residence that was the subject matter of an appeal before the Property Tax Appeal Board for the prior year under docket number 14-30081.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$25,555 based upon the evidence submitted by the parties. The Property Tax Appeal Board takes notice that 2014 and 2015 are within the same general assessment period for Niles Township. (86 Ill.Admin.Code §1910.90(i)).

The appellant's appeal is based on overvaluation. The appellant submitted an appraisal report to demonstrate the subject property was overvalued. The appraiser concluded that the subject property had a market value of \$310,000 as of January 1, 2012.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property's two parcels totaling \$44,466 (\$5,445 for land and \$39,021 for the improvement) was disclosed. The subject's assessment reflects a market value of \$437,657 or \$131.11 per square foot of living area, land included, when applying the 2015 three-year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10.16% as determined by the Illinois Department of Revenue. The board of review submitted descriptions and assessment information on three comparable sales to demonstrate the subject's assessment reflected the property's market value. These properties sold from August 2013 to June 2015 for prices that ranged from \$462,000 to \$500,000 or from \$143.30 to \$158.58 per square foot of living area, land included.

The appellant's attorney submitted a rebuttal brief.

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. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year decision should be carried forward to the subsequent year subject only to equalization.

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 record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2014 assessment to \$25,555. The record further indicates that the subject property is an owner-occupied dwelling. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year decision plus the application of an equalization factor, if any.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: May 15, 2018



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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