FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Thomas Miller
DOCKET NO.: 15-39851.001-R-1
PARCEL NO.: 22-32-203-039-0000

The parties of record before the Property Tax Appeal Board are Thomas Miller, the appellant; 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:	$11,938
IMPR.:	$36,062
TOTAL:	$48,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2015 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 two-story dwelling of masonry construction with 3,764 square feet of living area. The dwelling was constructed in 2001. Features of the home include a full unfinished basement, a fireplace, central air conditioning and a three-car garage. The property is located in Lemont, Lemont Township, Cook County. The subject is classified as a Class 2-78 property under the Cook County Real Property Classification Ordinance.

The appellant contends as a matter of law the subject's 2014 assessment should be carried forward to the 2015 assessment year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) as the basis of the appeal. In support of this argument the appellant submitted a copy of the 2014 decision of the Property Tax Appeal Board disclosing the subject property had a total assessment of $48,000 under the prior year Docket Number 14-34332.001-R-1 reflecting a market value of $480,000 or $127.52 per square foot of living area, including land, when using the 2014 Cook County Real Property Classification Ordinance level of 10% for

Class 2-78 property. The appellant reported the subject's 2015 total assessment of $49,457. The appellant requested the subject's assessment be reduced to $48,000.

The board of review did not timely submit its "Board of Review Notes on Appeal" nor timely submit any evidence in support of its assessed valuation of the subject property.

Conclusion of Law

The appellant contends as a matter of law the subject's 2014 assessment should be carried forward to the 2015 assessment year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The appellant reported the subject is owner occupied and 2014 and 2015 are in the same general assessment period. The board of review did not timely refute this claim. The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 14-34332.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to $48,000 based on the weight and equity of the evidence. The board of review did not timely submit evidence to support the subject's assessment for the 2015 assessment year as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The record in this appeal established that the subject property is an owner-occupied residence and 2014 and 2015 are in the same general assessment period.

Section 16-185 of the Property Tax Code clearly 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 (Emphasis Added) 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)

Based on this statutory language, the Board finds its prior year's decision must be carried forward to the subsequent assessment year. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In addition, the record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's prior year's decision or that the assessment year in question is a different general assessment period. Furthermore, the Property Tax Appeal Board's 2014 assessment decision regarding the subject was not reversed or modified upon administrative review by the courts.

As a result of this analysis, the Property Tax Appeal Board finds its 2014 assessment of the subject property shall be carried forward in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185) For these reasons the Boards finds a reduction in the subject property's assessment is 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(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: February 13, 2019

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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