



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

APPELLANT: Steve Guyer  
DOCKET NO.: 19-50711.001-R-1  
PARCEL NO.: 14-32-214-028-0000

The parties of record before the Property Tax Appeal Board are Steve Guyer, the appellant(s), by attorney Edwin M. Wittenstein, of Worsek & Vihon in Chicago; and the Cook County Board of Review (board of review).

The decision of the Property Tax Appeal Board (the Board) entered July 18, 2023, included information from an unrelated decision, thereby necessitating an amendment. Also, the Board found no change to the 2019 assessment in that decision, finding the total assessment at \$245,607. The appellant had asserted an assessment equity argument in his Petition.

After entry of the decision, the appellant requested the Board to amend the decision to apply a rollover of the prior lien year decision, dated September 20, 2022, in docket number 18-48498 to a total assessment of \$210,654. At no time during the pendency of the 2019 appeal did the appellant supplement or amend his Petition to comport with the 2018 assessment decision. Instead, the appellant submitted a one-page letter, dated July 21, 2023, requesting an amendment of the 2019 decision. The appellant attached a one-page stipulation with the board of review, dated July 19, 2023, for a total assessment of \$210,654.

After reviewing the record and considering the evidence submitted, the Property Tax Appeal Board finds: that it has jurisdiction over the parties and the subject matter of this **Cook** County appeal; that the original decision required amendment to delete unrelated information; that the supplemental agreement of the parties is proper, and the correct assessed valuation of the property is:

**LAND:** \$34,100  
**IMPR.:** \$176,554  
**TOTAL:** \$210,654

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. 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:

August 22, 2023



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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APPELLANT

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