



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

APPELLANT: Joseph Flanagan
DOCKET NO.: 09-20549.001-R-1
PARCEL NO.: 11-19-202-024-0000

The parties of record before the Property Tax Appeal Board are Joseph Flanagan, the appellant(s), by attorney James E. Doherty, of Thomas M. Tully & Associates in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$21,822
IMPR.: \$163,956
TOTAL: \$185,778

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 15,050 square foot parcel of land containing two improvements. Improvement #1 is a two-story, masonry, single-family residence containing 8,732 square feet of living area and improvement #2 is a two-story, masonry single-family residence containing 1,005 square feet of living area. The appellant argued that the assessed value is not accurate based on the Historic Residence Assessment Freeze Act.

In support of this argument, the appellant submitted a brief arguing that the subject should receive a reduction in the assessed value based on the assessed value arrived at for the 2008 assessed year. The appellant's brief asserts the subject is in the 11th year of the freeze.

The appellant also argues that an additional reduction of 4% should apply based on reduction provided to all homeowners in Evanston Township. The appellant submitted evidence in the form of a printout from the county assessor showing the subject's assessments for 2007, 2008, and 2009 and the 2008 board of review level decision. This documentation shows the improvement #1 has an improvement assessed value of \$147,561 while improvement #2 has an improvement assessed value of \$16,395 for the 2009 assessment year.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$185,778. The board also submitted copies of the property characteristic printouts for the subject which shows the subject received a historical landmark status in 2002, but does not indicate that this is the base year for valuation. Several other printouts show the landmark assessed value to be \$78,551. In addition, the board of review submitted equity comparables for improvement #1.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 728 N.E.2d 1256 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Property Tax Appeal Board Rule 1910.65(c)*.

The Board finds that the subject property received a Certificate of Rehabilitation in 2002 under the Historic Residence Assessment Freeze Act. This Act states:

"[P]roperty certified pursuant to this Historic Residence Assessment Freeze Law shall be eligible for an assessment freeze, as provide in this Section, eliminating from consideration, for assessment purposes, the value added by the rehabilitation and limiting the total valuation to the base year valuation . . . the valuation for purposes of assessment shall not exceed the base year valuation

for the entire 8-year valuation period." 35 ILCS 200/10-45.

After the eight year valuation period, a property is afforded a gradual increase in the assessed value for the next four years. At the end of this period of time, the property can be assessed at it's full current value. In this case, the appellant argues the subject property is in its third year of the gradual increase. In determining the increase in the assessed value for this year, the Act states:

For the 4 years after the expiration of the 8-year valuation period, the valuation for purposes of computing the assessed valuation shall be as follows: For the first year, the base year valuation plus 25% of the adjustment in value. For the second year, the base year valuation plus 50% of the adjustment in value. For the third year, the base year valuation plus 75% of the adjustment in value. For the fourth year, the then current fair cash value. 35 ILCS 200/10-50.

However, the Board finds the appellant failed to submit any evidence to show that the subject is in the 11th year of the freeze or should be assessed at the base value plus 75% of the adjustment in value. In addition, the subject contains two improvements and the appellant failed to show which improvement carries the freeze or if the freeze applies to both properties. The printout submitted by the appellant does not clearly indicate if the subject has a certificate for rehabilitation. The board of review's evidence does indicate a landmark assessment, but the data is ambiguous as to when this freeze started. The start date is needed to determine at what level the subject should be assess based on the base year valuation and the percentage of adjustments. The evidence is ambiguous at best as to the base year.

Therefore, the Board finds that the appellant failed to submit sufficient evidence to meet the burden of proof and 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

Member

J. R.

Member

DISSENTING:

C E R T I F I C A T I O N

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 24, 2014

Allen Castrovillari

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 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 the subsequent year 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.

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.