



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

APPELLANT: William Deiter
DOCKET NO.: 09-20708.001-R-1
PARCEL NO.: 15-11-402-006-0000

The parties of record before the Property Tax Appeal Board are William Deiter, the appellant(s), by attorney William I. Sandrick, of Sandrick Law Firm LLC in South Holland; and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 7,000
IMPR.: \$ 57,559
TOTAL: \$ 64,559

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 10,000 square feet of land, which is improved with a 113 year old, two-story, frame, single-family dwelling. The subject's improvement size is 2,548 square feet of living area, which equates to an improvement assessment of \$24.24 per square foot of living area. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for five properties suggested as comparable to the subject. The comparables are described as two-story, frame and masonry or stucco, single-family dwellings. Additionally, the comparables range: in age from 63 to 113 years; in size from 2,626 to 4,195 square feet of living area; and in improvement assessments from \$17.12 to \$22.62 per square foot of living area. The comparables also have various amenities.

The appellant also argued that the subject's assessment should be reduced because the board of review reduced its 2010 assessment to \$64,559. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$61,764 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, frame or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 92 to 105 years; in size from 2,355 to 2,624 square feet of living area; and in improvement assessments from \$23.58 to \$24.26 per square foot of living area. The comparables also have several amenities. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

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

The Board recognizes that Section 16-185 of the Property Tax Code states that a prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization, when the property is an owner occupied residence and the tax years are within the same general assessment period. 35 ILCS 200/16-185. However, in this case, the Board finds that doing so would result in an inequitable assessment in contravention of the Board's authority to base each decision upon equity and the weight of the evidence. 35 ILCS 200/16 185.

The Board takes notice that the Cook County Board of Commissioners passed Ordinance No. 08-0-51 (the "10/25 Ordinance"), which amended Chapter 74, Article II, Division 2, Section 74-64 of the Cook County Code of Ordinances, and is effective for tax year 2009. See 86 Ill. Admin. Code § 1910.90(i). The 10/25 Ordinance changed the statutory assessment classification level of assessments for class 2 property throughout Cook County from 16% to 10%. The Board finds that carrying forward the assessment from the previous tax year to the 2009 tax year without recognizing the fact that assessment levels were reduced in Cook County for tax year 2009 is inequitable since the previous year's decision was founded on a substantially higher level of assessment. The Uniformity Clause of the Illinois Constitution states that, "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. 1970, art. IX, § 4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. It is unconstitutional for one kind of property within a taxing district to be taxed as a certain proportion of its market value while the same kind of property in the same taxing district is taxed as a substantially higher or lower proportion of its market value. Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1, 20 (1989); Apex

Motor Fuel, 20 Ill. 2d at 401; Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998). The Board finds that carrying forward the decision from the previous tax year to tax year 2009 would violate this directive.

The appellant contends unequal treatment in the subject's improvement assessment as the basis of this appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). Furthermore, evidence showing that the subject received a reduction in a later assessment year is admissible, and can be a relevant factor in determining whether the assessment for the tax year at issue is grossly excessive. Hoyne Savings & Loan Ass'n. v. Hare, 60 Ill. 2d 84, 90 (1974); see also 400 Condominium Ass'n. v. Tully, 79 Ill. App. 3d 686 (1979). However, when such evidence is taken into account, consideration must be given to any changes in the property that may have changed the subject's assessed value. Hoyne, 60 Ill. 2d at 90. After an analysis of the assessment data, the Board finds that a reduction in the subject's assessment is warranted.

The Board finds that Comparables #2, #4, and #5 submitted by the appellant, and Comparables #2, and #3 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$21.78 to \$24.26 per square foot of living area. The subject's improvement assessment of \$24.24 per square foot of living area is within the range established by the most similar comparables. Therefore, after considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds that the subject's improvement assessment is equitable, and a reduction in the subject's assessment is not warranted based on uniformity.

However, the Board finds that, under Hoyne, it can consider the 2010 reduction by the Cook County Board of Review. The Board further finds that the best evidence of the subject's 2009 assessment is the decision rendered by the Cook County Board of

Review for the subject's 2010 assessment. As described above, the subject's assessed value under the Cook County Board of Review's 2010 decision is \$64,559.

Based on this record the Board finds that the subject property should have an assessed value of \$64,559 for tax year 2009. The subject's current assessed value is above this amount, and, therefore, the Board finds that a reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

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: June 21, 2013

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.