



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

APPELLANT: Marion Cameron  
DOCKET NO.: 09-21929.001-R-1  
PARCEL NO.: 14-29-422-010-0000

The parties of record before the Property Tax Appeal Board are Marion Cameron, the appellant(s), by attorney David R. Bass, of Field and Goldberg, LLC in Chicago; 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:** \$ 19,200  
**IMPR.:** \$ 92,561  
**TOTAL:** \$111,761

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject consists of two improvements on one parcel. Improvement #1 is a three-story dwelling of frame and masonry construction with 4,032 square feet of living area. The dwelling is 121 years old. Features of the home include three full baths. It is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. Improvement #2 is a two-story dwelling of masonry construction with 1,900 square feet of living area. The dwelling is 106

years old. Features of the home include two baths and a full basement. It is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The entire property has a 3,000 square foot site, and is located in Lake View Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on five equity comparables for Improvement #1 and five equity comparables for Improvement #2.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$117,581. Improvement #1 has an improvement assessment of \$60,261, or \$14.95 per square foot of living area. Improvement #2 has an improvement assessment of \$38,120, or \$20.06 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three equity comparables for each improvement.

In rebuttal, the appellant argued that the board of review reduced the subject's total assessment to \$106,326 for the 2010 tax year, therefore, the appellant is entitled to a reduction in 2009 as well.

#### Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

The Board finds the best evidence of assessment equity for Improvement #1 to be the appellant's comparable #2 and the board of review's comparables #1 and #3. These comparables had improvement assessments that ranged from \$13.00 to \$18.90 per square foot of living area. The subject's assessment of \$14.95 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence, the Board finds the appellant did not demonstrate

with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment for Improvement #1 is not justified.

The Board finds the best evidence of assessment equity for Improvement #2 to be the appellant's comparables and the board of review's comparable #3. These comparables had improvement assessments that ranged from \$14.75 to \$20.00 per square foot of living area. The subject's assessment of \$20.06 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment for Improvement #2 is justified.

As a final note, 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, in "those unique cases, which are confined to their facts, there were glaring errors in the tax assessment." John J. Moroney and Co. v. Ill. Prop. Tax Appeal Bd., 2013 IL App (1st) 120493, ¶ 46.

The Appellate Court's decision in Moroney limited its previous rulings in Hoyne and 400 Condominium Association to situations where there is a "glaring error." The Board does not find that there is a "glaring error" in the subject's assessment for tax year 2009 when looking at the subject's subsequent assessment for tax year 2010 as determined by the board of review. While the subject's 2010 assessment is *different* that its 2009 assessment, the Board finds that this difference is not a "glaring error" as required by Moroney. For these reasons, the Board finds this argument is without merit based on the evidence contained in the record.

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.



Chairman



Member



Member



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: January 23, 2015



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.