



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

APPELLANT: John L. Marks
DOCKET NO.: 09-23399.001-R-1
PARCEL NO.: 10-33-433-050-0000

The parties of record before the Property Tax Appeal Board are John L. Marks, the appellant, by attorney Brian P. Liston, of the Law Offices of Liston & Tsantilis, P.C. 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: \$ 12,276
IMPR.: \$ 103,496
TOTAL: \$ 115,772

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction. The dwelling is 67 years old and contains 4,753 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The subject property has a 12,276 square foot site and is located in Lincolnwood, Niles Township, Cook County.

The appellant filed the appeal based on assessment inequity. The record discloses that the subject property is an owner occupied residence. The Board takes notice that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 08-26287.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the total assessment of the subject property to \$131,361 (\$19,641 for the land assessment and \$111,720 for the improvement assessment) based on the evidence submitted by the parties. The Property Tax Appeal Board finds that 2008 and 2009 are within the same general assessment period for residential property in Niles Township. (86 Ill.Admin.Code §1910.90(i)).

For the 2009 appeal, the appellant submitted assessment information on three comparables to demonstrate the subject was being inequitably assessed. The three comparables are two-story masonry dwellings that have different assigned neighborhood codes than the subject property. The comparable dwellings range in age from 63 to 69 years and contain from 4,541 to 4,862 square feet of living area. Each comparable has a garage and one or two fireplaces, and two comparables have central air conditioning. One comparable has a partial unfinished basement, and two have finished basements, either full or partial. These comparables have sites ranging in size from 4,059 to 10,480 square feet of land area. The comparables have improvement assessments ranging from \$77,820 to \$85,159 or \$16.75 to \$18.30 per square foot of living area. The subject's 2009 improvement assessment is \$103,496 or \$21.77 per square foot of living area. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$88,339 or \$18.59 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the 2009 final assessment of the subject property totaling \$115,772 was disclosed. The board of review submitted descriptions and assessment information on four comparables to demonstrate the subject was being assessed uniformly. The four suggested comparable properties consist of two-story dwellings of masonry or frame and masonry construction. The comparable properties have the same assigned neighborhood code as the subject. One is located in the same tax block as the subject, and the other three are located one-quarter mile from the subject. The dwellings are either 66 or 67 years old and contain from 2,394 to 4,274 square feet of living area. Each comparable has a garage, two or three fireplaces, central air conditioning, and a full basement, two of which are finished. These properties have improvement assessments ranging from \$75,247 to \$92,084 or \$21.43 to \$31.43 per square foot of living area. These same comparables have sites ranging in size from 10,032 to 12,540 square feet of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record does not demonstrate that a change in the assessment is warranted.

The record in this appeal disclosed the subject property had a final total assessment for the 2009 tax year of \$115,772. Furthermore, the board of review provided comparables relatively similar to the subject in location, style, age and features. The comparables submitted by the board of review had improvement assessments ranging from \$21.43 to \$31.43 per square foot of living area. The appellant's comparables were not in close proximity to the subject and have been less consideration on this record. The subject had an improvement assessment of \$21.77 per square foot of living area, which is within the range established

by the similar board of review comparables submitted on this record. Thus, the Board finds a change in the subject's improvement assessment is not justified.

The Property Tax Appeal Board also recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment should be carried forward to the 2009 tax year, subject only to equalization, where the property is an owner occupied residence and the tax years are within the same general assessment period. However, the Board finds that in this case 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 Property Tax Appeal Board also takes notice that the Cook County Board of Commissioners through the passage of Ordinance No. 08-O-51 (the "Ordinance") amended Chapter 74 Taxation, Article II, Division 2 Section 74-64, effective for the 2009 tax year. (See 86 Ill.Admin.Code §1910.90(i).) The 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 2008 tax year to the 2009 tax year without recognizing the fact that assessment levels were reduced in Cook County for the 2009 tax year is inequitable since the prior year's decision was founded on a substantially higher level of assessment. The Uniformity Clause of the Illinois Constitution provides 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 at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d 1, 20 (1989); Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). The Board finds that carrying forward the decision from the 2008 tax year to the 2009 tax year would violate this directive.

Based on the foregoing analysis, the Board finds no change in the subject's assessment is warranted for the 2009 assessment.

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. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

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: July 19, 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.