



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

APPELLANT: JWG Limited Partnership
DOCKET NO.: 09-23556.001-C-1 through 09-23556.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are JWG Limited Partnership, the appellant(s), by attorney Edward P. Larkin, of Edward P. Larkin, Attorney at Law in Des Plaines; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-23556.001-C-1	09-07-210-046-0000	30,476	67,523	\$97,999
09-23556.002-C-1	09-07-210-047-0000	32,487	29,542	\$62,029

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 a strip center building with 8,756 square feet of building area. The property has a 29,630 square foot site, and is located in Maine Township, Cook County. The subject is classified as a class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of law argument, the appellant submitted the board of review's 2010 decision lowering the

subject's assessment. Pursuant to the Hoyne Savings & Loan Association v. Hare and 400 Condominium Assn' v. Tully decisions, the appellant requested a reduction in the subject's assessed value.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales from the CoStar Comps Service.

At hearing, the appellant's attorney reviewed the evidence and submitted into evidence the subject's 2010 property record card, Exhibit A, indicating that a occupancy/vacancy factor was applied in 2010. Appellant further stated that vacancy had not changed for the 2009 tax year but no evidence was submitted supporting vacancy.

At hearing, the board of review analyst reviewed the evidence submitted.

Conclusion of Law

Evidence showing that the subject received a reduction in a later 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). 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 not warranted.

The Board finds that under Hoyne, it cannot consider the 2010 reduction by the board of review because the reduction was based on vacancy. In addition, the appellant did not submit any evidence regarding vacancy for the subject for the 2009 or 2010 tax years for comparison. Furthermore, the 2010 tax year was a reassessment year for Maine Township and thus, making Hoyne not applicable. Therefore, the Board finds that 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.



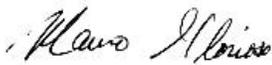
Chairman



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: September 19, 2014



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.