



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

APPELLANT: Bruce Wochinski  
DOCKET NO.: 09-25484.001-C-1 through 09-25484.003-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Bruce Wochinski, 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
09-25484.001-C-1	09-25-431-037-0000	14,765	41,185	\$55,950
09-25484.002-C-1	09-25-431-038-0000	14,765	41,185	\$55,950
09-25484.003-C-1	09-25-431-039-0000	13,608	37,242	\$50,850

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story commercial/strip center building with 5,410 square feet of building area. The building was constructed in 1956. The property has a 10,956 square foot site and is located in Chicago, Jefferson Township, Cook County.

The appellant contends contention of law as the basis of the appeal. In support of this 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.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,750. The subject property has an improvement assessment of \$119,610 or \$22.05 per square foot of building area.

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

At hearing, the appellant's attorney, Mr. Edward Larkin, reaffirmed the evidence previously submitted.

The board of review analyst, Ms. Lena Henderson, stated that the subject received a reduction in 2010 based on income. However, the evidence submitted by the appellant's attorney does not include any 2009 income information. The appellant's attorney states that the subject's 2009 income is substantially the same as the subject's 2010 income. Lastly, the appellant's attorney states that the subject's 2009 income was submitted regarding the 2010 reduction.

#### **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 income. The appellant did not submit any evidence regarding income for the 2009 tax year to compare with the 2010 tax year. 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.

*Donald R. Cuit*

Chairman

*K. L. Fan*

Member

*Tracy A. Huff*

Member

*Marko M. Loris*

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: February 20, 2015

*A. P. ...*

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.