



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

APPELLANT: Anthony Morelli
DOCKET NO.: 09-27298.001-C-1 through 09-27298.003-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Anthony Morelli, the appellant(s), by attorney Adam E. Bossov, of Law Offices of Adam E. Bossov, 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 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-27298.001-C-1	13-26-213-031-0000	24,215	40,087	\$ 64,302
09-27298.002-C-1	13-26-213-032-0000	12,107	21,661	\$ 33,768
09-27298.003-C-1	13-26-213-033-0000	12,107	21,823	\$ 33,930

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 one-story building of masonry construction with 4,400 square feet of building area. The building is 94 years old. The property has a 12,300 square foot site, and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$420,000 as of January 1, 2009. The appraisal is not signed by the appraiser.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$205,281. The subject's assessment reflects a market value of \$821,124, or \$186.62 per square foot of building area, including land, when applying the 2009 statutory level of assessment for commercial property under the Cook County Real Property Assessment Classification Ordinance of 25.00%.

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

In rebuttal, the appellant argued that the board of review's evidence should be given no weight because it was raw sales data.

The appellant also submitted a supplemental request, stating that the board of review reduced the subject's assessment to \$168,296 for tax year 2010. The appellant argued that, under Hoyne Sav. and Loan Ass'n v. Hare, 60 Ill.2d 84 (1974), the subject's assessment for tax year 2009 should be similarly reduced.

Conclusion of Law

The Board gives no weight to the appellant's contention of law referencing Hoyne. In Moroney & Co. v. Property Tax Appeal Board, 2013 IL App (1st) 120493, the Court stated that the appellant's reliance on Hoyne "for the proposition that subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in a prior year's assessments" was misplaced. Moroney, 2013 IL App (1st), ¶ 46. In Moroney, the Court wrote in pertinent part:

[I]n each of those unique cases [Hoyne and 400 Condominium Ass'n v. Tully, 79 Ill.App.3d 686 (1979)], which are confined to their facts, there were glaring errors in the tax assessments—in Hoyne, the assessment was increased on a property from \$9,510 to \$246,810 in one year even though no changes or improvements to the

property had occurred (Hoyne, 60 Ill.2d at 89), and in 400 Condominium, assessments on a garage were assessed separately from the adjoining condominium in violation of the Condominium Property Act (400 Condominium, 79 Ill.App.3d at 691). Here, based upon the evidence that was submitted, there is no evidence that there was an error in the calculation of the 2005 assessment. Rather, the record shows that the 2005 assessment was properly calculated based on the market value of the property.

Id. The Board finds the appellant presented no credible evidence showing there were unusual circumstances present in this 2009 appeal relative to the establishment of the subject's assessment for tax year 2010. Therefore, the Board finds that the appellant's Hoyne argument is without merit.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appraisal submitted by the appellant was not signed by the appraiser. "Each written real property appraisal report must contain a signed certification that is similar in content to the following form . . ." Uniform Standards of Professional Appraisal Practice ("USPAP"), Rule 2-3 (2015). "A signed certification is an integral part of the appraisal report." USPAP, Comment to Rule 2-3. As the appraisal is unsigned, the Board finds that it is not in conformance with USPAP Rule 2-3, and, therefore, is given no weight in the Board's analysis. However, the Board will analyze the raw sales data contained in the appraisal.

The Board finds the best evidence of market value to be appellant's comparables #1, #4, and #5 found in the sales comparison approach in the appraisal, and board of review comparables #2 and #4. These comparables sold for prices ranging from \$86.67 to \$156.52 per square foot of building area, including land. The subject's assessment reflects a market value of \$186.62 per square foot of building area, including land, which is above the range established by the best

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comparables in this record. Based on this record, the Board finds a reduction in the subject's assessment is justified.

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: May 22, 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.