



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

APPELLANT: Maurice Girardi
DOCKET NO.: 09-29676.001-R-1
PARCEL NO.: 05-18-221-022-0000

The parties of record before the Property Tax Appeal Board are Maurice Girardi, the appellant(s), by attorney Robert M. Sarnoff, of Sarnoff & Baccash 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: \$ 18,112
IMPR.: \$ 103,009
TOTAL: \$ 121,121

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 two-story dwelling of frame construction with 3,893 square feet of living area. The dwelling is 82 years old. Features of the home include three and one-half baths, a full basement with a formal recreation room, a fireplace, and a two-car garage. The property has a 12,075 square foot site, and is located in New Trier Township, Cook County. The subject is classified as a class 2-06 property

under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserted a contention of law as the basis for the appeal. In support of this contention, the appellant submitted a printout from the Cook County Board of Review's website showing that the subject's assessment was reduced to \$94,307 for tax year 2010. Based on this submission, the appellant requested that the subject's assessment be reduced to this value for tax year 2009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,121. The subject property has an improvement assessment of \$103,009, or \$26.46 per square foot of living area. The subject's assessment reflects a market value of \$1,360,910, or \$349.58 per square foot of living area, including land, when applying the 2009 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.90% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review also submitted information on one comparable sale.

Conclusion of Law

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

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Board finds that the subject's assessment is justified, and a reduction in the subject's assessment 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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: December 19, 2014

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.