



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

APPELLANT: J. Harrison, Trustee
DOCKET NO.: 09-32173.001-C-1
PARCEL NO.: 15-02-200-020-0000

The parties of record before the Property Tax Appeal Board are J. Harrison, Trustee, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:

LAND: \$24,162
IMPR.: \$9,597
TOTAL: \$33,759

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 626 square foot batting cage building constructed in 1987 located on a 21,478 square foot site. The property is classified as a class 5-90, commercial minor improvements, under the Cook County Real Property Assessment Classification Ordinance. The property is located in Maywood, Proviso Township, Cook County.

The appellant raised a contention of law in challenging the correctness of the assessment of the subject property for the 2009 tax year. The appellant asserted the assessment for the subsequent tax year was reduced to \$33,759, which demonstrated the subject's assessment for 2009 in the amount of \$74,031 was incorrect. In support of the contention the appellant's counsel cited Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974) and 400 Condominium Association v. Tully, 79 Ill.App.3d 686, 398 N.E.2d 951, 35 Ill.Dec. 1 (1st Dist. 1979) for the proposition that a substantial reduction in a subsequent tax bill is indicative of the validity of the prior year's assessment. The appellant submitted a copy of the decision issued by the board of review establishing a total assessment of \$74,031. The appellant also submitted a copy of a printout from the Cook County Assessor's Office website disclosing the 2010

Board of Review Certified assessment for 2010 was \$33,759. Based on this evidence the appellant requested the subject's assessment be reduced to \$33,759.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 supports a reduction in the subject's assessment.

The appellant in this appeal submitted evidence disclosing the subject's assessment for the 2009 tax year totaled \$74,031. For the 2010 tax year the subject's assessment totaled \$33,759, which indicates the 2009 assessment was excessive. See Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974) and 400 Condominium Association v. Tully, 79 Ill.App.3d 686, 398 N.E.2d 951, 35 Ill.Dec. 1 (1st Dist. 1979). The board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)). Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is appropriate.

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. Fern

Member

Frank A. Huff

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: June 21, 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.