FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Elias Sanchez
DOCKET NO.: 09-32190.001-C-1
PARCEL NO.: 16-04-408-020-0000

The parties of record before the Property Tax Appeal Board are Elias Sanchez, 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:

LAND:	$ 6,061
IMPR.:	$ 48,507
TOTAL:	$ 54,568

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 4,592 square foot parcel of land improved with an 85-year old, two-story, masonry, apartment building containing 6,620 square feet of building area. The

property is located in Chicago, West Township, Cook County. The property is a class 3-14 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted an appeal petition before the Property Tax Appeal Board contending assessment inequity and a contention of law as the bases of the appeal. The appellant did not submit any assessment comparables to challenge the subject's assessment, but relied on a contention of law in support of an assessment reduction.

Counsel for the appellant argued that the subject's 2011 assessment was reduced to $34,104; therefore, the subject's 2009 assessment should also be reduced to the 2011 assessment amount. In support of this proposition, 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 (1st Dist. 1979). In Hoyne, counsel argued the court held that a substantial reduction in a subsequent tax bill is indicative of validity of prior tax years' assessment. In 400 Condominium Association, counsel argued the Illinois Supreme Court cited and followed Hoyne in that a substantial reduction in a subsequent tax bill is indicative of validity of prior years' assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $54,568. The subject's assessment reflects a market value of $341,050 when applying the Cook County Ordinance 2009 level of assessment for class 3 property of 16%.

In support of its contention of the correct assessment the board of review submitted information on five sale comparables.

Conclusion of Law

Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's is assessment warranted.

The Board gave no weight to the appellant's reliance regarding the appellant's contention of law referencing Hoyne and 400 Condominium Association, [citations omitted]. The Board finds in the recent decision of Moroney & Co. v. Property Tax Appeal

Board, 2013 IL App (1st) 120493, 2 N.E.3d 522, the Court at ¶46 did not perceive Hoyne and 400 Condominium as standing for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in a prior year's assessments." In Moroney, the Court wrote in pertinent part:

> ... in each of those unique cases, 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.

The Property Tax Appeal 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 the 2011 tax year. In addition, the Board finds the subject’s assessment is supported by the board of review’s comparables and no reduction is 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: December 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.