



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

APPELLANT: Brent Danielson  
DOCKET NO.: 09-33413.001-C-1  
PARCEL NO.: 18-08-200-071-1007

The parties of record before the Property Tax Appeal Board are Brent Danielson, the appellant, 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:** \$ 11,969  
**IMPR.:** \$ 51,389  
**TOTAL:** \$ 63,358

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 Class 5-99 property as provided by the Cook County Real Property Assessment Classification Ordinance. The subject property is improved with

a commercial condominium that is 50 years old and is situated on 29,185 square feet of land area. No other descriptive information for the subject was provided. The subject property is located in Lyons Township, Cook County, Illinois

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 \$57,021; therefore, the subject's 2009 assessment of \$63,358 should also be reduced to the 2011 assessment amount of \$57,021. 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 (1<sup>st</sup> Dist. 1979). In Hoyne, counsel argued the court held that a substantial reduction in a subsequent tax bill is indicative of validity of a 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 invalidity of a prior years' assessment.

Based on this argument, the appellant requested the subject's assessment be reduced to \$57,021.

The board of review did not timely<sup>1</sup> submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). By letter dated February 2, 2013, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

### **Conclusion of Law**

Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case conducted

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<sup>1</sup> The Cook County Board of Review was notified of this appeal on June 15, 2012 and given 90 days to submit its responsive evidence by September 13, 2012. The Property Tax Appeal Board received the board of review response to this appeal on February 14, 2013, which is 154 days past the due date.

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 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 (1<sup>st</sup>) 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. Furthermore, the appellant failed to submit any valuation evidence that would demonstrate that the subject's 2009 assessment was incorrectly calculated or based on correcting glaring errors or in violation of the Property Tax Code.

Based on this record, the Property Tax Appeal Board finds the appellant has not met the burden of moving forward and no reduction in the subject parcel's assessment is warranted. Section 1910.65(d) of the rules of the Property Tax Appeal Board provides in part:

The Property Tax Appeal Board may consider appeals based upon contentions of law. Such contentions of law

must be concerned with the correct assessment of the subject property. If contentions of law are raised, the party shall submit a brief in support of his position. (86 Ill.Admin.Code §1910.65(d)).

The Board finds the appellant did not meet these standards in order to shift the burden to the board of review. Section 1910.63 of the rules of the Property Tax Appeal Board provides in part:

Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward. (86 Ill.Admin.Code §1910.63(a)).

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal. (86 Ill.Admin.Code §1910.63(b)).

Once a contesting party has provided evidence or argument sufficient to challenge the correctness of the assessment of the subject property, the board of review shall be required to go forward with the appeal. . . (86 Ill.Admin.Code §1910.63(c)).

In Commonwealth Edison Company v. Property Tax Appeal Board, 378 Ill.App.3d 901 (2<sup>nd</sup> Dist. 2008), the court held the appellant never carried its burden of production on such claim and never shifted the burden to the board of review to support its position on the value of the subject property, citing section 1910.63 of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.63(a)).

In conclusion, the Board finds no change in the assessment of the subject parcel's assessment is justified based on this record.

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: November 21, 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.