



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

APPELLANT: Marion Murgala
DOCKET NO.: 09-33461.001-R-1
PARCEL NO.: 04-33-308-002-0000

The parties of record before the Property Tax Appeal Board are Marion Murgala, 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: \$ 8,356
IMPR.: \$ 90,355
TOTAL: \$ 98,711

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 masonry construction with 4,004 square feet of living area. The dwelling is eight years old. Features of the home include three and one-half baths, a full unfinished basement, central air conditioning, two fireplaces, and a three-car garage. The property has a 13,927 square foot site, and is located in Northfield Township, Cook County. The subject is classified as

a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's bases of argument are assessment inequity and contention of law. The appellant contends that the subject's assessment should be reduced pursuant to Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974) and 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979). In support of this argument, the appellant submitted a brief and a copy of the Cook County Board of Review's 2011 notice of reduction for the subject property. The notice indicates the subject's 2011 assessment was reduced from \$79,279 to \$72,432 as a result of, "comparable properties, a recent sale and/or an update of property characteristics." The appellant did not submit suggested comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$98,711. The subject property has an improvement assessment of \$90,355, or \$22.57 per square foot of living area. The board of review submitted four suggested equity comparables in support of its contention of the correct assessment. The comparables range in improvement assessment from \$23.53 to \$24.23 per square foot of living area.

In written rebuttal, the appellant argued that the subject's assessment should be reduced based on Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974) and 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979).

Conclusion of Law

The appellant's attorney argued that the subject's assessment should be reduced as the board of review reduced the subject's 2011 assessment. The appellant relies on Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974) and 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979) wherein the court found, "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". The Board finds that the facts of the Hoyne and 400 Condominium cases are different from the facts at hand. The Hoyne and 400 Condominium cases involved glaring errors in the subject properties' assessments. (see John J. Maroney & Co. v. Illinois Property Tax Appeal Board 2013 IL App (1st) 120493). In the case

at hand, there is no evidence of an error in the calculation of the subject's assessment. In fact, the Board notes that the four comparables submitted by the board of review ranged from \$23.53 to \$24.23 per square foot of living area and are similar to the subject in age, size, location, design, and exterior construction. The subject's assessment of \$22.57 per square foot of living area is below the range of these comparables. Therefore, the Board finds no reduction in the subject's assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Mario Morris

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: September 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.