



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

APPELLANT: Wm. Maddux
DOCKET NO.: 09-33498.001-R-1
PARCEL NO.: 17-03-204-019-0000

The parties of record before the Property Tax Appeal Board are Wm. Maddux, 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: \$ 22,712
IMPR.: \$ 176,229
TOTAL: \$ 198,941

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 three-story dwelling of masonry construction with 4,086 square feet of living area. The dwelling was constructed in 1891. Features of the home include a full basement, central air conditioning, five fireplaces and a one-car garage. The property has a 1,817 square foot site and is located in North Chicago Township, Cook County. The property is a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment equity and a contention of law as the bases of the appeal. The appellant did not submit any comparable properties or other evidence in support of the equity argument. In support of the contention of law, the appellant submitted copy of the subject's 2011 board of review decision wherein the subject's assessment was reduced from \$198,941 to \$183,905. The appellant's attorney also submitted a brief that argued that due to the 2011 reduction of the subject's assessment, the subject's 2009 assessment should be reduced pursuant to 400 Condominium Assoc. v. Tully, 79 Ill.App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979) and Hoyne Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$198,941. The subject's assessment reflects a market value of \$2,235,292 or \$547.06 per square foot of living area, including land, when applying the 2009 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.90% as determined by the Illinois Department of Revenue. The subject's improvement assessment is \$176,229, or \$43.13 per square foot of living area. In support of the subject's assessment, the board submitted four equity comparables. The comparables are located on the subject's block and have improvement assessments that range from \$45.59 to \$48.74.

In written rebuttal, the appellant's attorney restated his argument and indicated the Hoyne case does have limiting language as to a subsequent reduction applying to either a one year period or a prior assessment triennial. Id.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review's comparables. The board's comparables are located on the subject's block and they have improvement assessments that range from \$45.59 to \$48.74. The subject's improvement assessment of \$43.13 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the

subject's improvement was inequitably assessed and a reduction in the subject's assessment on this basis is not justified.

The appellant's attorney argued that the subject's assessment should be reduced because the subject's 2011 assessment was reduced by the board of review. 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. The Board notes that the four comparables submitted by the board of review ranged from \$45.59 to \$48.74 per square foot of living area and are similar to the subject in location, age, and size. The subject's assessment of \$43.13 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.

Donald R. Cuit

Chairman

Tracy A. Huff

Member

Marko M. Louie

Member

[Signature]

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: March 20, 2015

[Signature]

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.