



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

APPELLANT: Eric Hawkinson
DOCKET NO.: 11-32762.001-R-1
PARCEL NO.: 10-12-108-029-0000

The parties of record before the Property Tax Appeal Board are Eric Hawkinson, the appellant, by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$ 8,812
IMPR: \$ 27,250
TOTAL: \$ 36,062

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story, stucco, single-family dwelling with 1,442 square feet of living area. Features of the home include a full basement, one fireplace, and a two-car garage. The property is located in Evanston Township.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket #10-21690-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$36,062 based on the evidence submitted by the appellant in the form of equity comparables, while the board of review failed to submit any evidence in support of the subject's 2010 assessment.

The appellant's attorney asserted that 2010 and 2011 were within the same general assessment period for residential property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling \$45,367 was disclosed. The board of review submitted descriptions and assessment information on four suggested equity comparables to demonstrate the subject was being assessed uniformly.

Further, the board of review submitted a brief with supporting documentation asserting that this subject property should not be accorded 'rollover' status because the 2010 Board decision was not based on fair cash value and that the subject subsequently sold in 2013. The support documentation includes: a copy of the subject's deed trail, a copy of the subject's 2013 deed; a copy of the subject's property characteristic printouts, and a copy of the county assessor's printout relating to homeowner's exemptions. The documents confirm: that the subject sold in 2013; that the subject has been accorded a homeowner's exemption for tax years 2010 through 2012; and that the subject property is owner-occupied according to the property's printouts.

In response, the appellant submitted a brief arguing that the board of review's alleged exceptions are misplaced, at best. First, the brief noted that the 2010 evidence raised an equity argument and not a market value argument as well as asserting that the statute's verbiage does not require any particular evidence submission before the Board. Secondly, the appellant asserts that a future sale of the subject outside of the current triennial reassessment period does not retroactively cause this statutory provision to be null and void. The appellant's attorney argues that the plain meaning of this provision is limited to the assessment period in which the Board renders its decision.

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. Pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2010 assessment. The record further indicates that the subject property is indisputably an owner-occupied dwelling as reflected in the board of review's documentation. In addition, the record indicates that 2010 and 2011 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. However, the record does reflect that the subject sold in the subsequent triennial reassessment period, tax year 2013, rather than within the reassessment period at issue, which is 2010 through 2012. The Board finds that this 2013 sale does not render this statutory provision void due to the provision's plain meaning.

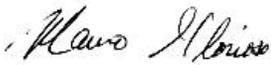
For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of an equalization factor, if any.

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: May 22, 2015



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.