



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

APPELLANT: Nils Stangenes
DOCKET NO.: 09-23431.001-R-1
PARCEL NO.: 14-29-402-033-0000

The parties of record before the Property Tax Appeal Board are Nils Stangenes, 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 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: \$16,357
IMPR.: \$61,943
TOTAL: \$78,300**

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 is 29 years old, and consists of a two-story dwelling of masonry construction containing 1,481 square feet of living area. Features of the home include a full

basement, central air conditioning and a one-car garage. The subject property has a 1,487 square foot site, is located in Lake View Township, Cook County and is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal, with vacancy relief request due to a fire in the subject. In support of this argument, the appellant submitted a legal brief and exhibits. The appellant averred the subject was damaged from the fire on December 14, 2003. Exhibits in support of this contention are: a police report, correspondence between the taxpayer and a property insurance company, and a newspaper article referring to the fire. The appellant stated in his brief that as of April 1, 2010, the subject was still not occupied and that renovation was approximately 50% completed. The appellant attributed this delay to on-going negotiations with the insurance company. Consequently, the appellant requested that a 5% occupancy factor be applied to the 2009 assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,700. The subject property has an improvement assessment of \$67,343 or \$45.47 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables.

The appellant proffered a brief in rebuttal. Wherein, the appellant averred that the board of review failed to address whether the assessment should be reduced to the 2010 amount pursuant to the ruling in Hoyne. The appellant also contended the board of review failed to address the issues of fire damage, pending insurance claim and occupancy.

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 evidence demonstrates a reduction in the subject's assessment is warranted.

The Board finds that the appellant has persuasively demonstrated that the subject suffered fire damage, is under renovation, and is vacant as of the tax year at issue. The Board also finds that the comparables submitted by the board of review are most similar to the subject; however, there was no evidence that these properties suffered from fire damage and vacancy. Consequently, the Board finds that the board of review did not refute the appellant's vacancy argument. The subject is still vacant and without vacancy relief granted by the County. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is justified.

The Board finds that there is no merit to the appellant's argument that Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974), stands for the proposition that an assessment reduction in a subsequent year requires an assessment reduction in the tax year at issue absent a glaring error in calculation. The Supreme Court in Hoyne observed that that case presented unusual circumstances coupled with a grossly excessive assessment increase from \$9,510 in 1970 to \$246,810 in 1971. Consequently, it remanded the case for the lower court to ascertain the correct assessed valuation. Hoyne, 60 Ill.2d at 89-90, 322 N.E.2d at 836-37.

The Appellate Court in the recent case of Moroney v. Illinois Property Tax Appeal Board, 2013 Ill.App. (1st) 120493, 2 N.E. 3d 552, distinguished Hoyne as confined to its unique facts. The Court rejected that appellant's argument that Hoyne stood for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in prior year's assessments." Moroney, 2013 Ill.App. 120493 at ¶46, 2 N.E.3d at 530. There was no evidence in Moroney that there was any error in the calculation of the taxpayer's 2005 assessment. Moreover, as the Appellate Court observed, "just because factors warranting a reduction existed in 2006, does not mean they existed in 2005, or any other year for that matter (which is why property taxes are assessed every year)." Id.

The Property Tax Appeal Board finds that 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 2010 tax year.

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: February 20, 2015

A. Portal

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.