



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

APPELLANT: Greg Piecuch  
DOCKET NO.: 09-27955.001-R-1  
PARCEL NO.: 02-13-207-003-0000

The parties of record before the Property Tax Appeal Board are Greg Piecuch, 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 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:** \$ 7,480  
**IMPR.:** \$ 26,385  
**TOTAL:** \$ 33,865

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 frame and masonry construction with 2,331 square feet of living area. The dwelling is 42 years old. Features of the home include a crawl, central air conditioning, a fireplace, and a two-car garage. The property has a 14,960 square foot site, and is located in Palatine, Palatine Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 5, 2006 for a price of \$380,500. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$42,630. The subject's assessment reflects a market value of \$478,989, or \$205.49 per square foot of living area, including land, when applying the 2009 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.90% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review also submitted evidence that the subject sold in August 2006 for \$38,050.<sup>1</sup>

In rebuttal, the appellant argued that the board of review's evidence should be given no weight because it was unresponsive to the appellant's market value argument. The appellant, apparently relying on the Court's holding in Hoyne Sav. and Loan Ass'n v. Hare, 60 Ill.2d 84 (1974), also argued that the board of review reduced to the subject's assessment to \$31,500 for tax year 2011.

#### **Conclusion of Law**

The Board gives no weight to the appellant's contention of law, raised in rebuttal, referencing Hoyne. In Moroney & Co. v. Property Tax Appeal Board, 2013 IL App (1st) 120493, the Court stated that the appellant's reliance on Hoyne "for the proposition that subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in a prior year's assessments" was misplaced. Moroney, 2013 IL App (1st), ¶ 46. In Moroney, the Court wrote in pertinent part:

[I]n each of those unique cases [Hoyne and 400 Condominium Ass'n v. Tully, 79 Ill.App.3d 686 (1979)], which are confined to their facts, there were glaring errors in the tax assessments—in Hoyne, the assessment

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<sup>1</sup> This sale price appears to be a typographical error, in light of the subject's purchase price as submitted by the appellant.

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.

Id. The 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 tax year 2011. Therefore, the Board finds that the appellant's Hoyne argument is without merit.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in October 2006 for a price of \$380,500. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction, including disclosing that the parties to the transaction were not related and the property was sold using a Realtor. In further support of the transaction, the appellant submitted the sale contract and the settlement statement. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Based on this record the Board finds the subject property had a market value of \$380,500 as of January 1, 2009. Since market value has been determined the 2009 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification

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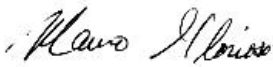
Ordinance of 8.90% shall apply. 86 Ill.Admin.Code  
§1910.50(c)(2).

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.

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Chairman



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Member



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Member

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Member



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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



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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.