



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

APPELLANT: Wilson Heaton
DOCKET NO.: 09-34660.001-R-1
PARCEL NO.: 18-31-105-012-0000

The parties of record before the Property Tax Appeal Board are Wilson Heaton, the appellant(s), by attorney George Michael Keane, Jr., of Keane and Keane in Chicago; 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: \$12,418
IMPR: \$122,425
TOTAL: \$134,843**

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 21,597 square foot parcel of land improved with a 14-year old, two-story, stucco, single-family dwelling. The property is located in Lyons Township, Cook

County. The subject is classified as 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends inequity as the basis of the appeal. In support of this argument the appellant submitted four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,007 with an improvement assessment of \$135,589 or \$25.30 per square foot of living area when using 5,359 square feet of living area.

In support of its contention of the correct assessment the board of review submitted four equity comparables. In addition, the board of review submitted the property characteristic printout for the subject which lists the subject as containing 5,359 square feet of living area

In rebuttal, the appellant submitted a letter arguing that the subject received a reduction in the 2010 assessment at the board of review and then a further reduction in 2011, which is a new triennial assessment year. The appellant also argued that the county incorrectly lists the size as 5,359 square feet of living area when the subject contains 4,897 square feet of living area. The appellant submitted a new appraisal to support the subject's size. The Official Rules of the Property Tax Appeal Board prohibit the submission of new evidence as rebuttal. 86 Ill.Admin.Code 1910.66. Therefore, the Board will consider the appraisal for the limited purpose of clarifying the size of the subject improvement and will not consider any valuation information contained therein.

Conclusion of Law

As to the subject's size, the Board finds the appellant submitted sufficient evidence to show that the county has incorrectly listed the subject's size and finds that the subject improvement contains 4,897 square feet of living area. This reflects an improvement assessment of \$27.69 per square foot of living area.

In addition, the Board gave no weight to the subject's reduction in the subsequent years. The Board finds in the recent decision of Moroney & Co. v. Property Tax Appeal Board, 2013 IL App (1st) 120493, 2 N.E.3d 522, the Court at ¶46 did not perceive Hoyne

and 400 Condominium as standing for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in a prior year's assessments."

The appellant 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 meet this burden of proof and a reduction in the subject's assessment is warranted.

The parties presented a total of eight equity comparables. The Board finds the appellant's comparables #1 and #2 and the board of review's comparables #1 and #4 most similar to the subject. These comparables had assessments from \$19.69 to \$27.04 per square foot of living area. In comparison, the subject's assessment of \$27.69 per square foot of living area falls above the range established by the comparables in this record. Based on this record and after adjustments to the comparables, the Board finds the appellant did demonstrate by clear and convincing evidence that the subject was over assessed and a reduction in the subject's assessment is justified.

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: April 24, 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.