



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

APPELLANT: Jay Tuthill
DOCKET NO.: 09-35866.001-R-1
PARCEL NO.: 18-07-300-077-0000

The parties of record before the Property Tax Appeal Board are Jay Tuthill, the appellant, by attorney Thomas J. Thorson of Raila & Associates, P.C. in Chicago; 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: \$82,420
IMPR.: \$0
TOTAL: \$82,420**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 71,670 square foot vacant parcel. The property is located in Hinsdale, Lyons Township, Cook County. The subject is classified as a class 1-00 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal was marked, as if the appellant was arguing overvaluation based on a rollover of a previous Property Tax Appeal Board decision, market value and also assessment equity. The appellant failed to submit comparable properties for an equity analysis, so the Board will not address the appellant's inequity argument further. In support of the overvaluation argument, the appellant requested that based on a

Property Tax Appeal Board decision from 2008 lowering the subject's assessment, the Property Tax Appeal Board should carry forward the 2008 year's decision to the subsequent year.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject property totaling 82,420 was disclosed. The subject's assessment reflects a market value of \$824,200 or \$11.50 per square foot of land area, when using the Cook County level of assessments for class 2 property of 10%.

In support of its contention of the correct assessment the board of review submitted information on five comparable sales.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The appellant requested that based on a Property Tax Appeal Board decision from 2008 lowering the subject's assessment, the Property Tax Appeal Board should carry forward the 2008 year's decision to the subsequent year. The Board finds that pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the prior year's decision should not be carried forward to the subsequent year.

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 Board finds that the subject property is a vacant parcel and not an owner occupied residence. Therefore, section 16-185 does not apply.

The Board finds the best evidence of market value to be the board of review's comparable sales, even though the sales occurred from 2004 to 2006. These comparables ranged in size from 61,332 to 100,053 square feet of land area and sold for prices of \$850,000 to \$2,100,000 or from \$13.66 to \$22.44 per square foot of land area. The subject's assessment reflects a market value of \$824,200 or \$11.50 per square foot of land area, which is below the range established by the only comparable sales in this record. Based on this evidence the Board finds no 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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

Acting 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: November 20, 2015

A. Proctor

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.