



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

APPELLANT: Christopher Byrne
DOCKET NO.: 10-22142.001-R-1
PARCEL NO.: 14-17-101-019-0000

The parties of record before the Property Tax Appeal Board are Christopher Byrne, the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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: \$18,996
IMPR.: \$70,227
TOTAL: \$89,223

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 2010 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 six-year-old, three-story building of masonry construction with 5,202 square feet of living area. Features of the home include a full basement,

central air conditioning, four fireplaces and a three-car garage. The property has a 4,999 square foot site and is located in Lake View Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted an appeal petition before the Property Tax Appeal Board contending assessment inequity and a contention of law as the bases of the appeal. In support of the equity argument the appellant submitted information on five suggested equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,632. The subject property has an improvement assessment of \$93,636 or \$18.00 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two suggested equity comparables.

On rebuttal, the appellant also argues that the subject's 2011 assessment was reduced; therefore, the subject's 2010 assessment should also be reduced to avoid an unfair and unjust result. In support of this proposition, the appellant cited Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974) and 400 Condominium Association v. Tully, 79 Ill.App.3d 686, 398 N.E.2d 951 (1st Dist. 1979). In Hoyne, the appellant argued the court held that a substantial reduction in a subsequent tax bill is indicative of validity of prior tax years' assessment. In 400 Condominium Association, the appellant argued the Illinois Supreme Court cited and followed Hoyne in that a substantial reduction in a subsequent tax bill is indicative of validity of prior years' assessment

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

The Board gave no weight to the appellant's reliance regarding the appellant's contention of law referencing Hoyne and 400 Condominium Association, [citations omitted]. 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." In Moroney, the Court wrote in pertinent part:

... in each of those unique cases, which are confined to their facts, there were glaring errors in the tax assessments -- in Hoyne, the assessment 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.

The Property Tax Appeal Board finds the appellant presented no credible evidence showing there were unusual circumstances present in this 2010 appeal relative to the establishment of the subject's assessment for the 2011 tax year.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2, which is the same as the board of review's comparable #1, and the board of review's comparable #2, which is the same as appellant's comparable #4. These comparables had improvement assessments that ranged from \$9.37 to \$15.72 per square foot of living area. The subject's improvement assessment of \$18.00 per square foot of living area falls above the range established by the best comparables in this record. 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 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

Mark Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 2015

[Signature]

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.