FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Sandra Shelley
DOCKET NO.: 10-24926.001-R-1
PARCEL NO.: 18-06-211-004-0000

The parties of record before the Property Tax Appeal Board are Sandra Shelley, 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 ***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:	$ 7,980
IMPR.:	$ 92,085
TOTAL:	$ 100,065

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 (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 construction with 3,500 square feet of living area. The dwelling is 17 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a three-car garage. The property has a 11,400 square foot site, and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant makes a contention of law as the basis of the appeal. In support of this argument, the appellant submitted information showing that the board of review reduced the subject's assessment to $92,156 for tax year 2011. The appellant argued that, under Hoyne Sav. and Loan Ass'n v. Hare, 60 Ill.2d 84 (1974) and 400 Condominium Ass'n v. Tully, 79 Ill.App.3d 686 (1st Dist. 1979), the subject's assessment should be reduced to its 2011 assessment in the instant appeal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $100,065. The subject property has an improvement assessment of $92,085, or $26.31 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables.

In rebuttal, the appellant argued that the board of review's evidence should be given no weight because it did not address the appellant's Hoyne argument.

Conclusion of Law

The Board gives no weight to the appellant's contention of law, referencing Hoyne and 400 Condominium Ass'n. 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], 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.

Id. The 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 tax year 2011. Therefore, the Board finds that the appellant's Hoyne argument is without merit, and a reduction in the subject's assessment is not warranted.

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: May 22, 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.