



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

APPELLANT: Jack Robinson  
DOCKET NO.: 10-24942.001-C-1  
PARCEL NO.: 10-21-402-018-0000

The parties of record before the Property Tax Appeal Board are Jack Robinson, the appellant, 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:** \$ 6,215  
**IMPR.:** \$ 66,285  
**TOTAL:** \$ 72,500

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 is 43 years old, and consists of a one-story commercial building of masonry construction containing 2,000 square feet of interior area. The subject property has a 2,925 square foot site, is located in Niles Township, Cook County and is classified as a Class 5-17 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends a contention of law as the basis of the appeal. The appellant appended to the petition a legal brief and a print-out from the Cook County Assessor website with 2011

assessment data. The appellant argued that the decisions in Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974) and The 400 Condominium Association, et al., v. Tully, 79 Ill.App.3d 686, 398 N.E.2d 951 (1<sup>st</sup> Dist. 1979), require that the assessment of \$72,500 for 2010 must be reduced to the assessment of \$26,235 set by the board of review for 2011.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,500. The subject's assessment reflects a market value of \$290,000 when applying the 2010 level of assessment for Class 5 property of 25.00% as determined by the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment the board of review submitted information on four suggested sales comparables.

In rebuttal, the appellant argued that the board of review did not address the Hoyne argument raised by the appellant.

At hearing, the appellant reaffirmed his contention of law and request for an assessment reduction.

#### **Conclusion of Law**

The taxpayer contends a contention of law as the basis of the appeal. The Board finds the appellant's argument is without merit and a reduction in the subject's assessment is not warranted.

The Board finds that there is no merit to the appellant's argument that Hoyne and 400 Condominium stand for the proposition that an assessment reduction in a subsequent year requires an assessment reduction in the tax year at issue absent a glaring error in calculation. The Supreme Court in Hoyne observed that that case presented unusual circumstances coupled with a grossly excessive assessment increase from \$9,510 in 1970 to \$246,810 in 1971. Consequently, it remanded the case for the lower court to ascertain the correct assessed valuation. Hoyne, 60 Ill.2d at 89-90, 322 N.E.2d at 836-37.

The appellant inverts the holdings in those cases. The Supreme Court in Hoyne never found the 1970 assessment to be in error; it found the 1971 assessment to be grossly excessive. In this case, the appellant argued the 2010 assessment was too high merely because the 2011 assessment was reduced. The appellant failed to present any facts that suggest the board of review reduced the 2011 assessment because it was already grossly excessive. Even if the appellant were to present such facts, there is no basis to conclude that the 2010 assessment should, therefore, be reduced. The Appellate Court in Moroney v. Illinois Property Tax Appeal Board, 2013 Ill.App. (1<sup>st</sup>) 120493, distinguished Hoyne and 400 Condominium as confined to their unique facts. The Court rejected that appellant's argument that those prior cases stood for the proposition that "subsequent actions by assessing

officials are fertile grounds to demonstrate a mistake in prior year's assessments." Moroney, 2013 Ill.App. 120493 at ¶46. There was no evidence in Moroney that there was any error in the calculation of the taxpayer's 2005 assessment. Moreover, as the Appellate Court observed, "just because factors warranting a reduction existed in 2006, does not mean they existed in 2005, or any other year for that matter (which is why property taxes are assessed every year)." Id.

Based on this record the Board finds that the appellant's contention of law is without merit. The Board further finds that the subject's assessment is supported by the board of review's comparables. Therefore, the Board holds that a reduction in the subject's assessment is not 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.

*Mario Albino*

Chairman

*K. L. Ferr*

Member

*JR*

Member

*Jerry White*

Acting Member

*Robert Hoffmann*

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 22, 2016

*A. Heston*

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.