



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

APPELLANT: Paul Hanna
DOCKET NO.: 10-29848.001-R-1
PARCEL NO.: 13-12-408-003-0000

The parties of record before the Property Tax Appeal Board are Paul Hanna, the appellant(s), by attorney Timothy E. Moran, of Schmidt Salzman & Moran, Ltd in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds it has no jurisdiction over the appeal. The correct assessed valuation of the property is:

LAND: No jurisdiction
IMPR: No jurisdiction
TOTAL: No jurisdiction

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant filed the appeal from a decision of the Property Tax Appeal Board (the "Board") pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. For the following reasons, the Board finds that it does not have subject matter jurisdiction over this appeal, and that the appeal is dismissed.

The fact that neither party has raised the issue of subject matter jurisdiction is of no consequence. "The failure of a party to object to the lack of subject matter jurisdiction cannot confer jurisdiction upon the court." Univ. of Ill. Hosp. v. Ill. Workers' Compensation Com'n, 2012 IL App (1st) 113130WC, ¶ 8. "Subject matter jurisdiction cannot be waived, stipulated to, or consented to by the parties." Id. Therefore, the Board is authorized to, *sua sponte*, consider the issue of subject matter jurisdiction, and dismiss the appeal for lack of subject matter jurisdiction.

The appellant's request for relief seeks the issuance of a certificate of error for tax year 2009. The appellant argues that the subject received a reduction for tax year 2009 from the Cook County Board of Review, but that the reduced assessment was not reflected on the subject's second installment tax bill for tax year 2009. The appellant did not submit any evidence regarding the subject's assessment for tax year 2010.

The appellant does not cite any legal authority which grants the Board the authority to direct the Cook County Assessor to issue a certificate of error. Moreover, the Board is not aware of any such authority. Instead, the Property Tax Code provides that the Assessor or the board of review with an endorsement from the Assessor may issue a certificate of error. 35 ILCS 200/14-15 (Assessor); 35 ILCS 200/16-75 (board of review).

As such, the Board does not have subject matter jurisdiction to address the relief sought by the appellant. Therefore, the Board does not have subject matter jurisdiction over the appeal, and the appeal is dismissed. The Board makes no findings of fact or conclusions of law based on the evidence submitted by the parties in this appeal.

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: December 18, 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.