



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

APPELLANT: Robert Lawler
DOCKET NO.: 10-33709.001-R-1
PARCEL NO.: 22-25-102-006-0000

The parties of record before the Property Tax Appeal Board are Robert Lawler, the appellant, by attorney Christopher E. Cannonito, of Cannonito Associates, Ltd. in Homer Glen; 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: \$ 19,645
IMPR.: \$ 77,059
TOTAL: \$ 96,704

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 as well as the omitted assessments for the 2005, 2006, 2007 and 2008 tax years based on an appearance at the board of review in 2010. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal for the 2010 tax year only.

Findings of Fact

The subject property consists of a two-story dwelling of frame construction with 5,860 square feet of living area. The dwelling was constructed in approximately 2005. Features of the home include a five bedrooms, a full basement with a formal recreation room, central air conditioning, and four fireplaces. The property has a 60,448 square foot site and is located in Lemont, Lemont Township, Cook County. The property is a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant submitted: a copy of the 2010 board of review decision; a photograph of the subject property; an Omitted Assessment "Final Result" dated January 3, 2011 indicating Omitted Assessment Real Estate Tax Bills would be issued by the Cook County Treasurer's Office for the 2005 through 2008 tax years; and a copy of Cook County Building permit dated June 4, 2003 for construction of a single-family residence and garage. No evidence of the correct market value for the omitted assessment years in question was provided by the appellant, and no evidence was submitted in relation to the 2010 assessment.

The appellant's attorney claims the appellant's first notice from the Cook County Assessor was the "Final Result" dated January 3, 2011, however, Section 9-260 provides for the opportunity to be heard as follows:

(a-1) After providing notice and an opportunity to be heard as required by subsection (a) of this Section, the assessor shall render a decision on the omitted assessment, whether or not the omitted assessment was contested, and shall mail a notice of the decision to the taxpayer of record or to the party that contested the omitted assessment. The notice of decision shall contain a statement that the decision may be appealed to the board of review. The decision and all evidence used in the decision shall be transmitted by the assessor to the board of review on or before the dates specified in accordance with Section 16-110.

35 ILCS 200/9-260(a-1).

The appellant also argues that omitted assessment tax bills cannot be issued based on the following provisions of Section 9-260(a) of the Property Tax Code:

...No charge for tax of previous years shall be made against any property if (1) the assessor failed to notify the board of review of the omitted assessment

in accordance with subsection (a-1) of this Section; (2) the property was last assessed as unimproved, the owner of such property gave notice of subsequent improvements and requested a reassessment as required by Section 9-180, and reassessment of the property was not made within the 16 month period immediately following the receipt of that notice; (3) the owner of the property gave notice as required by Section 9-265; (4) the assessor received a building permit for the property evidencing that new construction had occurred or was occurring on the property but failed to list the improvement on the tax rolls; (5) the assessor received a plat map, plat of survey, ALTA survey, mortgage survey, or other similar document containing the omitted property but failed to list the improvement on the tax rolls; (6) the assessor received a real estate transfer declaration indicating a sale from an exempt property owner to a non-exempt property owner but failed to list the property on the tax rolls; or (7) the property was the subject of an assessment appeal before the assessor or the board of review that had included the intended omitted property as part of the assessment appeal and provided evidence of its market value.

35 ILCS 200/9-260(a).

The appellant's attorney argues that, alternatively, if omitted assessments are proper, the Assessor is prohibited from levying real estate taxes more than three years prior to the current tax year (2010), as noted in Section 9-260(a) of the Property Tax Code:

(a) After signing the affidavit, the county assessor shall have power, when directed by the board of appeals (until the first Monday in December 1998 and the board of review beginning the first Monday in December 1998 and thereafter), or on his or her own initiative, subject to the limitations of Sections 9-265 and 9-270, to assess properties which may have been omitted from assessments for the current year and not more than 3 years prior to the current year for which the property was liable to be taxed, and for which the tax has not been paid, but only on notice and an opportunity to be heard in the manner and form required by law, and shall enter the assessments upon the assessment books...

35 ILCS 200/9-260(a).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$96,704 for the 2010 tax year. The subject's assessment reflects a market value of \$1,081,700 when applying the 2010 three year average median level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 8.94% as determined by the Illinois Department of Revenue.

The board of review indicated that Section 9-260, limiting the three year statute of limitations, went into effect on March 10, 2011, two months after the Assessor's "Final Result" was issued. The board of review also provided a printout for the subject property as evidence that the subject property was being assessed as vacant land for the 2008 tax year.

Conclusion of Law

The appellant's request for relief seeks the review of Omitted Assessment Real Estate Tax Bills for the 2005 through 2008 tax years. The appellant argues: that Assessor failed to notify the Board of Review of an omitted assessment; the Assessor improperly failed to list the improvement on the tax rolls; or the assessments levied for tax years 2005 and 2006 are improper and should be vacated. The appellant did not submit any evidence regarding the subject's assessment for tax year 2010.

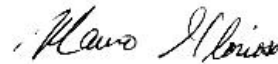
The appellant does not cite any legal authority which grants the Board the authority to direct the Cook County Assessor to issue, correct, or vacate an omitted assessment. Moreover, the Board is not aware of any such authority.

The appellant had an opportunity to appear in person at both the Cook County Assessor's Office, when the initial Omitted Assessment notice was issued, and at the Cook County Board of Review regarding the omitted assessments for the 2005 through 2008 tax years. The appellant's attorney provided no evidence as to whether the appellant appeared at either forum. Additionally, the appellant's attorney failed to present any evidence as to the correct market value of the subject for any tax year, and specifically the 2010 tax year, or that they met the requirements of 35 ILCS 200/9-260(a). Accordingly, the Property Tax Appeal Board finds that it does not have subject matter jurisdiction over the 2005 through 2008 omitted

assessments, 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. Finally, as no evidence was submitted for the 2010 tax year by the appellant, no assessment reduction is 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

Acting Member



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: January 22, 2016



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.