



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

APPELLANT: Brian Hershenhouse
DOCKET NO.: 10-33857.001-R-1
PARCEL NO.: 04-26-407-052-0000

The parties of record before the Property Tax Appeal Board are Brian Hershenhouse, the appellant, by attorney Adam E. Bossov, of the Law Offices of Adam E. Bossov, P.C. in Chicago; 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: \$ 10,557
IMPR.: \$ 54,988
TOTAL: \$ 65,545

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 consists of a two-story, masonry dwelling with 3,454 square feet of living area. The dwelling is 28 years old. Features of the home include central air conditioning and a two-

car garage. The property has an 11,730 square foot site, and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on seven equity comparables. They ranged in improvement assessment per square foot from \$11.93 to \$13.58. The appellant's attorney also submitted a result from the board of review indicating the subject's 2011 assessed value was reduced to \$56,323.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,545. The subject property has an improvement assessment of \$54,988 or \$15.92 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables. They ranged in improvement assessment per square foot from \$16.37 to \$17.25. The board of review also submitted a supplemental brief addressing the subject's subsequent 2011 assessment reduction.

In written rebuttal, the appellant's attorney argued that he disagreed with the board's interpretation of Hoynes Savings & Loan Ass'n. v. Hare, 60 Ill. 2d 84, 90 (1974); see also 400 Condominium Ass'n. v. Tully, 79 Ill. App. 3d 686 (1979).

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review's comparables as they are most similar to the

subject in size, design, location, and amenities. They had improvement assessments that ranged from \$16.37 to \$17.25 per square foot of living area. The subject's improvement assessment of \$15.92 per square foot of living area falls below the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

As a final note, evidence showing that the subject received a reduction in a later assessment year is admissible, and can be a relevant factor in determining whether the assessment for the tax year at issue is grossly excessive. Hoyne Savings & Loan Ass'n. v. Hare, 60 Ill. 2d 84, 90 (1974); see also 400 Condominium Ass'n. v. Tully, 79 Ill. App. 3d 686 (1979). However, in "those unique cases, which are confined to their facts, there were glaring errors in the tax assessment." John J. Moroney and Co. v. Ill. Prop. Tax Appeal Bd., 2013 IL App (1st) 120493, ¶ 46.

The Appellate Court's decision in Moroney limited its previous rulings in Hoyne and 400 Condominium Association to situations where there is a "glaring error." The Board does not find that there is a "glaring error" in the subject's assessment for tax year 2010 when looking at the subject's subsequent assessment for tax year 2011 as determined by the board of review. While the subject's 2010 assessment is *different* that its 2011 assessment, the Board finds that this difference is not a "glaring error" as required by Moroney. For these reasons, the Board finds this argument is without merit based on the evidence contained in the record.

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

Mario Alvarez

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.