



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

APPELLANT: Hemingway House Condo Association
DOCKET NO.: 10-34549.001-R-1
PARCEL NO.: 14-33-409-024-1049

The parties of record before the Property Tax Appeal Board are Hemingway House Condo Association, the appellant, by attorney Kevin B. Hynes of O'Keefe Lyons & Hynes, LLC 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 and the appeal is hereby dismissed. The assessed valuation of the property is:

LAND: \$313
IMPR: \$14,629
TOTAL: \$14,942

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is an engineer's unit, which serves the Hemingway House Condominium Association. The property is located in Chicago, North Chicago, Cook County.

The appellant filed the appeal challenging the assessment for the 2010 tax year based on a contention of law that the subject unit is common element and should have an assessment of \$1 pursuant to section 10-35 of the Property Tax Code. (35 ILCS 200/10-35.)

Included with the appellant's submission was a copy of a printout from the Cook County Assessor's Office website indicating a 2010 Board Certified Assessment totaling \$14,972, a copy of a printout from the board of review website entitled "Board of Review Decision Search" dated August 22, 2011, indicating that a 2010 complaint was filed and assigned complaint number 0123554. The printout stated, "No decision has been made yet." The appellant also submitted a copy of the 2010 Real Estate Assessed Valuation Complaint with the Cook County Board of Review referencing the subject's property index number (PIN), assigned complaint number of 123554 and date stamped "Received 11 May 10 AM 9:18." The appellant did not submit a copy of a final

decision issued by the Cook County Board of Review for the subject property pertaining to the 2010 tax year.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" disclosing the assessment of the subject property in the amount of \$14,942. The board of review checked on the form that the appellant did not file a complaint before the board of review and that the appellant did not appear before the board of review upon proper notice. The board of review submitted a brief contenting the Property Tax Appeal Board's jurisdiction is limited by section 16-160 of Property Tax Code (35 ILCS 200/16-160) to hear complaints from decisions of the Cook County Board of Review. It asserts that the statute is clear that the taxpayer must be dissatisfied with the decision of the board of review as it pertains to the assessment of his or her property. The board of review contends that in the instant case no decision was made on the subject PIN in question and, therefore, the Property Tax Appeal Board lacks the relevant statutory authority to hear this case.

The board of review attached Exhibit A, a printout from the Cook County Board of Review public website for the subject PIN, which provides an appeal history for the property. According to the board of review a complaint was filed at the board of review for 2006, 2009 and 2011 but no complaint was filed for the 2010 tax year, the year in question in the instant appeal.

Based on this record the board of review requested the appeal be dismissed.

In response the appellant asserted that it did file a complaint with the board of review. The appellant noted it had to rely on the County Assessor's website because it never received a copy of the decision rendered by the board of review and asserted that, "why the Board [of Review] did not issue a formal decision in 2010, only the Board of Review knows."

After reviewing the record and considering the evidence the Property Tax Appeal Board finds that it does not have jurisdiction over this appeal.

Section 16-160 of the Property Tax Code provides in part that:

In counties with 3,000,000 or more inhabitants, beginning with assessments made for the 1996 assessment year for residential property of 6 units or less and beginning with assessments made for the 1997 assessment year for all other property, and for all property in any county other than a county with 3,000,000 or more inhabitants, any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes, or any taxing body that has an interest in the decision of the board of review or board of appeals on an assessment made by any local

assessment officer, may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review or (ii) in assessment year 1999 and thereafter in counties with 3,000,000 or more inhabitants within 30 days after the date of the board of review notice or within 30 days after the date that the board of review transmits to the county assessor pursuant to Section 16-125 its final action on the township in which the property is located, whichever is later, appeal the decision to the Property Tax Appeal Board for review. .

. .

35 ILCS 200/16-160. In accordance with this statutory authority, section 1910.30(a) of the rules of the Property Tax Appeal Board provides that the taxpayer must file an appeal within 30-days of the written notice of the decision of the board of review or within 30 days after the date that the board of review transmits to the county assessor pursuant to Section 16-125 of the Property Tax Code (35 ILCS 200/16-125) its final action on the township in which the property is located, whichever is later. (86 Ill.Admin.Code §1910.30(a). This framework requires as a prerequisite to filing an appeal with the Property Tax Appeal Board a decision from the board of review pertaining to the assessment of the property for the tax year at issue.

Although the record is conflicting, the Property Tax Appeal Board finds the evidence in this record disclosed the appellant filed an assessment complaint with the Cook County Board of Review for the 2010 tax year but received no formal decision from the Cook County Board of Review pertaining to the assessment of the subject property for the 2010 tax year for some unknown reason. In summary, this record is void of any evidence that the board of review issued a formal decision pertaining to the assessment of the subject property for the 2010 tax year that would confer jurisdiction on the Property Tax Appeal Board.

Based on this record the Property Tax Appeal Board finds it lacks jurisdiction over this appeal and the appeal is hereby dismissed.

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 Alvares

Chairman

DR

Member

Jerry White

Acting Member

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.