



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

APPELLANT: Jean Djonlich
DOCKET NO.: 10-35199.001-R-1
PARCEL NO.: 04-32-401-080-0000

The parties of record before the Property Tax Appeal Board are Jean Djonlich, the appellant, by 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: \$5,385
IMPR.: \$49,331
TOTAL: \$54,716

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 consists of a two-story multi-family dwelling of masonry construction with 4,928 square feet of living area. The dwelling is 40 years old. The home features a partial basement finished as an apartment. The property has a 9,366 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-11 apartment building under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on assessment inequity and a contention of law. The appellant failed to submit any information regarding the assessment inequity argument. The appellant did not contest the subject's land assessment.

In support of the contention of law argument the appellant's attorney submitted a brief arguing that, since the subject's 2011 assessment was reduced by the Cook County Board of Review, the subject's 2010 assessment should be reduced. The appellant's attorney cited two cases as support for the reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,716. The subject property has an improvement assessment of \$49,331 or \$10.01 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 located on the same block as the subject property.

The appellant's attorney submitted a rebuttal brief stating the board of review did not address the contention of law argument raised by the appellant.

Conclusion of Law

The taxpayer contends in part 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 only evidence of assessment equity to be the board of review's comparables. These comparables had improvement assessments that ranged from \$8.41 to \$10.04 per square foot of living area. The subject's improvement assessment of \$10.01 per square foot of living area falls within the range established by the only 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.

With respect to the appellant's contention of law, the taxpayer's reliance on Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84 (1974) and 400 Condominium Association v. Tully, 79 Ill.App.3d 686 (1979) for the proposition that subsequent actions by assessing officials are grounds to demonstrate a mistake in the prior year's assessment is misplaced. In each of those cases, which are confined to their facts, neither involved an assessment inequity argument and there were glaring errors in the tax assessments, unlike this appeal. See Moroney v. Property Tax Appeal Board, 2013 IL App (1st) 120493, ¶46. The Board finds there is no evidence in this record that the subject's 2011 assessment had a glaring factual error that would have caused the 2010 assessment to be excessive. The Board therefore finds a reduction in the subject's assessment based on a contention of law 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.

Chairman

K. L. Fan

Mark Albino

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: January 22, 2016

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.