



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

APPELLANT: James Muno
DOCKET NO.: 10-35323.001-R-1
PARCEL NO.: 09-34-210-008-0000

The parties of record before the Property Tax Appeal Board are James Muno, the appellant, by attorney Edmund P. Boland of Carey Filter White & Boland 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: \$6,552
IMPR.: \$77,806
TOTAL: \$84,358

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 dwelling of masonry construction with 3,151 square feet of living area. The

dwelling is approximately 4 years old.¹ Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 7,488 square foot site and is located in Park Ridge, Maine Township, Cook County.

The appellant contends assessment inequity and a contention of law as the bases of the appeal. In support of these arguments the appellant submitted information on four equity comparables that have land assessments ranging from \$6,390 to \$7,224 or \$.80 and \$.90 per square foot of land area. The comparables have improvement assessments ranging from \$69,518 to \$72,034 or from \$21.90 to \$22.74 per square foot of living area.²

The appellant also submitted a copy of a 2009 decision from the Property Tax Appeal Board requesting that decision be carried forward to the subject's 2010 assessment.

Based on this evidence, the appellant requested the subject's land assessment be increased to \$6,739 and the subject's improvement assessment be reduced to \$73,261 for a total assessment of \$80,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,358. The subject property has a land assessment of \$6,552 or \$.88 per square foot of land area and an improvement assessment of \$77,806 or \$24.69 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 that have land assessments ranging from \$5,425 to \$5,822 or \$.87 and \$.88 per square foot of land area. The comparables have improvement assessments ranging from \$68,134 to \$76,703 or from \$24.74 to \$25.48 per square foot of living area.

The board of review also submitted a brief arguing that the appellant's request to have the subject's assessment as established by the 2009 Property Tax Appeal Board's decision be carried forward to 2010 be rejected due to 2009 and 2010 not being in the same triennial assessment period in Maine Township. The board of review argued that section 16-185 of the Property Tax Code is not applicable in that the language requires that the reduced assessment as established by the Property Tax Appeal

¹ The parties differ as to the age of the subject dwelling.

² The appellant's grid reported incorrect 2010 assessment values for the subject and had some math errors as to the comparables' improvement assessments per square foot values.

Board is to remain in effect for the remainder of the general assessment period.

Under rebuttal, the appellant's attorney argued that section 16-185 does not preclude the "rollover" of the subject's 2009 assessment to 2010 (35 ILCS 200/16-185).

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 parties submitted eight comparables for the Board's consideration. The comparables have land assessments ranging from \$5,425 to \$7,224 or from \$.80 to \$.90 per square foot of land area. The subject's land assessment of \$6,552 or \$.88 per square foot of land area falls within the range established by the comparables in this record. These same comparables have improvement assessments ranging from \$68,134 to \$76,703 or from \$21.90 to \$25.48 per square foot of living area. The subject's improvement assessment of \$77,806 or \$24.69 per square foot of living area falls slightly above the range established by the best comparables in this record on a total improvement assessment basis but is within the range on a per square foot basis. However, after adjusting the comparables for differences to the subject, such as the subject's newer age, the Board finds the subject's improvement assessment is justified. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's assessment was inequitably assessed and a reduction in the subject's assessment is not justified.

As to the appellant's attorney's assertion that section 16-185 does not preclude the "rollover" of the subject's 2009 assessment to 2010 (35 ILCS 200/16-185), the Board finds the "rollover" provision of section 16-185 does not apply to this

appeal, but the appellant's 2010 appeal should be based on the evidence submitted in this instant appeal.

As to the appellant's legal contention, the Board finds that pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), a taxpayer may file within 30 days of the date of written notice of the Property Tax Appeal Board's decision an appeal for the subsequent year when the Property Tax Appeal Board rendered a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the board of review.

There is no dispute on the record that the subject property was the subject matter of an appeal before the Property Tax Appeal Board in the prior year under Docket Number 09-22334.001-R-1 wherein the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$80,000 based on a stipulation of the parties.

The appellant presented a legal contention that the Board's decision for 2009 should be carried forward to the 2010 tax year in accordance with Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) which provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect **for the remainder of the general assessment period as provided in Sections 9-215 through 9-225**, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.
[Emphasis added.]

The Board further finds that the evidence submitted by the Cook County Board of Review reveals that 2009 and 2010 are not within the same general assessment period. In conclusion, with the board of review's submission, the record contains evidence that the assessment year in question, 2010, is in a different general assessment period than 2009. For these reasons the Property Tax Appeal Board finds that Section 16-185 of the Property Tax Code is not applicable to the instant appeal. Therefore, the

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Property Tax Appeal Board finds that a reduction in the subject's assessment is not warranted on this 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



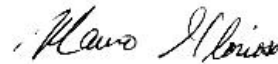
Member



Member



Acting Member



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: February 19, 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.