



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

APPELLANT: Frank Parilla
DOCKET NO.: 11-22624.001-R-1
PARCEL NO.: 09-26-202-024-0000

The parties of record before the Property Tax Appeal Board are Frank Parilla, the appellant(s), by attorney Francis W. O'Malley, of Worssek & Vihon 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: \$ 8,942
IMPR.: \$ 65,344
TOTAL: \$ 74,286

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 2011 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 one-story dwelling of masonry construction with 2,158 square feet of living area. The dwelling is 53 years old. Features of the home include a partial basement, central air conditioning, a fireplace and a two-car garage. The property has a 13,248 square foot site and is located in Maine Township, Cook County. The subject is classified as a class 2-04 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 four equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,286. The subject property has an improvement assessment of \$65,344 or \$30.28 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables.

In written rebuttal, the appellant submitted three additional comparable properties. In addition, the appellant's attorney stated that the Cook County Assessor reduced the subject's 2013 assessment to \$60,036. The appellant did not submit evidence of the reduction.

Conclusion of Law

The appellant's additional comparables were given no weight pursuant to Section 1910.66 (c) of the Official Rules of the Property Tax Appeal Board, which states: Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill. Adm. Code 1910.66(c)).

In addition, the appellant's attorney stated in written rebuttal that the subject property's 2013 assessment was reduced by the Cook County Assessor. In Hoyme Savings & Loan Assoc. v. Hare, 60 Ill.2d 84, 90, 322 N.E.2d 833, 836 (1974) and 400 Condominium Assoc. v. Tully, 79 Ill. App.3d 686, 690, 398 N.E.2d 951, 954 (1st Dist. 1979), the court found, "a substantial reduction in the subsequent year's assessment is indicative of the validity of the prior year's assessment". The Board finds that the facts of the Hoyme and 400 Condominium cases are different from the facts at hand. The Hoyme and 400 Condominium cases involved glaring errors in the subject properties' assessments. (see John J. Maroney & Co. v. Illinois Property Tax Appeal Board 2013 IL App (1st) 120493). In the case at hand, there is no evidence of an error in the calculation of the subject's assessment. The Board notes that 2011 and 2013 are in different triennial reassessment periods for Maine Township. As such, the Board finds a reduction on this basis is not warranted.

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 appellant's comparables #2, and #3 and board of review comparable #2. These comparables had improvement assessments that ranged from \$24.36 to \$31.44 per square foot of living area. The subject's improvement assessment of \$30.28 per square foot of living area falls within 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.

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



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: March 18, 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.