



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

APPELLANT: Robert F. Messerly
DOCKET NO.: 11-23984.001-R-1
PARCEL NO.: 14-21-307-035-0000

The parties of record before the Property Tax Appeal Board are Robert F. Messerly, the appellant, by attorney Patrick J. Cullerton, of Thompson Coburn LLP in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$24,623
IMPR.: \$69,247
TOTAL: \$93,870

Subject only to the State multiplier as applicable.

Analysis

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board in the prior year under docket number 2010-21975.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$93,870 based on the evidence submitted by the parties. The appellant submitted an appraisal to demonstrate the subject was overvalued. The appellant also submitted a copy of the Board's decision in docket #2010-21975.001-R-1 in support of the argument that the assessment reduction in that decision should be applied to the 2011 tax lien year. The subject property is located in Lake View Township, Cook County, and is a class 2-06 property under the Cook County Real Property Assessment Classification ordinance.

The board of review submitted its "Board of Review Notes on Appeal," wherein it asserted the final assessment of the subject property was \$109,852. The board of review submitted descriptions and assessment information on four comparables to demonstrate the subject's assessment reflected the property's

market value. The board of review also submitted a Motion to Dismiss the appellant's appeal, arguing that the appellant failed to submit substantive, documentary evidence because the appraiser did not value the subject as of January 1st of the tax lien year. The board of review appended a copy of the Board's decision in #2010-23666.001-R-1 to its motion in support of that argument.

In rebuttal, the appellant argued that the board of review's Motion to Dismiss is without merit since it raises an issue that pertains to the Board's determination of the weight of the evidence.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The board of review predicates its Motion to Dismiss on the appellant's burden to "provide substantive, documentary evidence or legal argument..." 86 Ill.Admin.Code §1910.63(b). The board of review ignores that the Board's #2010-21975.001-R-1 decision is substantive, documentary evidence relevant to the appellant's argument in favor of application of that prior year's assessment reduction. The Board "may take official notice of decisions it has rendered..." (86 Ill.Admin.Code §1910.90(i), and does so here with its #2010-21975.001-R-1 decision reducing the appellant's assessment. As for the specific language in the Board's #2010-23666.001-R-1 decision, cited by the board of review in support of its argument that the appraisal did not disclose the effective date of January 1st of the lien year, it is at most *dicta* and is not dispositive of the specific issue the board of review raises in the instant appeal. The appraisal in this appeal discloses, *inter alia*, an effective date. The appraisal taken as it is and the Board's #2010-21975.001-R-1 decision go to the weight of the substantive, documentary evidence. Consequently, the Board finds the board of review's Motion to Dismiss is without merit and is, therefore, denied.

As for the appellant's argument for an assessment reduction, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds the prior year's decision should be carried forward to the subsequent year subject only to equalization.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2010 assessment. The record further indicates that the subject property is an owner-occupied dwelling and that 2010 and 2011 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. For these reasons, the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of an equalization factor, if any.

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



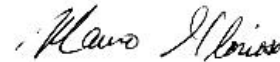
Member



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: November 20, 2015



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.