



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

APPELLANT: Julie Houston
DOCKET NO.: 11-28494.001-R-1
PARCEL NO.: 20-16-200-057-0000

The parties of record before the Property Tax Appeal Board are Julie Houston, the appellant; 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: \$ 2,885
IMPR.: \$13,531
TOTAL: \$16,416

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 is 43 years old, and consists of a multi-level dwelling of masonry construction containing 1,008 square feet of living area. Features of the home include a partial basement. The subject property has a 4,122 square foot site, is located in Lake Township, Cook County and is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information

on suggested sales comparables. Two of these comparables are from a photocopied Uniform Residential Appraisal Report. Information on five others consisted solely of black-and-white photographs of dwellings and included their addresses. No assessment data were provided on any of these suggested comparables.

The appellant also submitted a document entitled, "Comparative Market Analysis" prepared by Joyce Gibson of J.A. Gibson & Associates, Ltd. This document disclosed raw data on six sales in 2013 and listing prices for two properties. The appellant also appended a Settlement Statement for the April 5, 2002 purchase of the subject and a copy of an appraiser's State of Illinois certificate. An additional filing by the appellant consisted of a one-page signed statement listing physical characteristics of the subject the appellant contended were in error and copies of tax bills on the subject from 2003 through 2011.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,416. The subject's assessment reflects a market value of \$172,982 or \$171.61 per square foot of living area, including land, when applying the 2011 three-year median level of assessment for Class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.49% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on eight suggested comparables, four of which are for sales occurring in 2010. These comparables contained improvements ranging from 950 to 1,222 square feet of living area. Each of these sales occurred in 2010 and ranged in price from \$185,000 to \$225,000. These comparables sold for prices ranging from \$173.55 to \$236.84 per square foot of living area, including land.

In its Supplemental Brief, the board of review contended the appellant failed to list assessment amounts for land, improvement and totals thereof on the appellant's PTAB1A appeal form. Accordingly, the board of review requests that the Board dismiss the appellant's case pursuant to Rule 1910.69(a) of the Rules of the Property Tax Appeal Board. 35 ILCS 200/16-180.

Conclusion of Law

The Board first addresses the board of review's argument that the appellant's case should be dismissed for failure to set forth correct assessment data on the first page of the petition.

Section 16-180 of the Property Tax Code uses the phrase "in the petition," but does not define what constitutes the "petition." In other words, does the "petition" include just the Board's

Residential Appeal form, or does it also include any legal brief submitted by the appellant, or any evidence submitted by the appellant?

The cardinal principle of statutory interpretation is that the court must effectuate legislative intent. The best indicator of legislative intent is the statutory language. The court should consider the statute in its entirety, keeping in mind the subject it addresses and the legislature's apparent objective in enacting it. A reviewing court's inquiry, however, must always begin with the language of the statute itself, which is the surest and most reliable indicator of the legislature's intent. When the language of a statute is clear, it must be applied as written without resort to further aids or tools of interpretation. If statutory language is plain, the court cannot read into the statute exceptions, limitations, or conditions that the legislature did not express. Only when the meaning of the statute cannot be ascertained from the language itself may a court look beyond the language and resort to aids for construction.

Bd. of Educ. of Marquardt Sch. Dist. No. 15 v. Reg'l Bd. of Sch. Trustees of Du Page Cnty., 2012 IL App (2d) 110,360 (2d Dist. 2012) (citations omitted).

The word "petition" as it is used within the context of Section 16-180 is ambiguous, and the Board must construe the term using the principals of statutory construction described in Marquardt. When looking to the legislative history of Section 16-180, the meaning of the word "petition" as it is used in that section becomes clear.

Section 16-180 was amended by Public Act 93-248, which added the sentence, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." H.B. 2567, 93rd Gen. Assemb., Reg. Sess. (Ill. 2003) (enacted). During debate in the House of Representatives, the chairman of the House Revenue Committee at the time, Representative Molaro, stood in support of the bill, and stated as follows:

So, all this Bill says, when you go to PTAB and you want your taxes reduced and you say these are the seven reasons, then when you go to PTAB to argue it you stick with those seven reasons. You shouldn't be able to surprise the assessor and surprise the other taxpayers. This isn't that type of thing. We're not looking for surprises. It should all be laid out. We should see what it is. And if you lay it out and you weren't fairly assessed you should get the reduction. That's the American way. And I urge an "aye" vote.

93rd Gen. Assemb., 35th Legis. Day, H. of Reps., Floor Debate on HB 2567 (statements by Representative Molaro). Representative Molaro was also a chief co-sponsor of HB 2567.

According to the legislative debate regarding HB 2567, it seems clear that the intention of the added sentence was to prevent the adversarial party from being surprised with a new or different argument made while at the Board. However, no one stated during debate that assessment data must be included on the first page of the prescribed form.

Based on the foregoing discussion, the Board finds that the legislative intent in adding the sentence to Section 16-180 via Public Act 93-248 was to avoid a surprise argument. Thus, it appears the word "petition" as used in Section 16-180 may include everything submitted by the appellant, since everything would be available to the board of review, and it could prepare a proper defense based on the appeal form, brief, evidence, or any other documentation submitted by the appellant. With the ability to prepare a proper defense, the board of review can hardly say it was surprised at hearing by the comparable sales argument made by the appellant.

The appellant raised the comparable sales arguments in the brief and through the submission of photographs and sales data. The board of review was made aware of the appellant's argument through the appellant's brief and evidence.

Furthermore, when taken in context with the entirety of the documentation and evidence submitted by the appellant, it is clear that the appellant intended to raise a market value argument based on comparable properties. See, e.g., People v. Solan, 2012 IL App (2d) 110944 (2d Dist. 2012) (finding that, although the criminal complaint against the defendant stated that the charge against him was leaving the scene of an accident, when looking at the entire complaint, it is clear that this was a scrivener's error on the part of the arresting officer, and that the actual charge should have read driving while under the influence of alcohol). Moreover, each appeal before the Board "shall be based upon equity and the weight of the evidence." Bd. of Educ. of Ridgeland Sch. Dist. No. 122, Cook Cnty. v. Prop. Tax Appeal Bd., 2012 IL App. (2d) 110,461, (1st Dist. 2012); 35 ILCS 200/16-185. In other words, each appeal to the Board is necessarily fact specific, and must be based upon the particular record of each case. See Ridgeland Sch. Dist., 2012 IL App. (2d) 110,461. Therefore, the Board finds that the comparable sales argument is properly before the Board even though the appellant did not submit correct assessment data on the first page of the prescribed petition form.

Next, the appellant contends that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). 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 market value to be board of review comparable sales #1, #2 and #4. These comparables sold for prices ranging from \$173.55 to \$236.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$171.61 per square foot of living area, including land, which is below the range established by the best comparable sales in this record. Based on this evidence, the Board finds 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.

Donald R. Cuit

Chairman

K. L. Fan

Member

Tracy A. Huff

Member

Marko M. Louie

Member

J. R.

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 20, 2015

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.