



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

APPELLANT: Patrick Henry
DOCKET NO.: 12-21864.001-R-1
PARCEL NO.: 23-34-312-010-0000

The parties of record before the Property Tax Appeal Board are Patrick Henry, the appellant; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds **no jurisdiction and 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: \$ 6,610
IMPR: \$ 29,035
TOTAL: \$ 35,645**

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 2012 tax year.

Findings of Fact

The subject property is seven years old, and consists of a one-story dwelling of masonry construction containing 2,124 square feet of living area. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a two-car garage. The subject property has a 10,170 square foot site, is located in Palos Township, Cook County and is

classified as a Class 2-04 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on ten suggested equity comparables with sales data. The sales comparables ranged from \$119.52 to \$196.97 per square foot of living area including land. The improvement assessments per square foot for the appellant's equity comparables ranged from \$11.78 to \$15.81 per square foot of living area.

At hearing, James Henry appeared on behalf of the appellant. Mr. Henry was placed under oath and testified that ownership of the subject is in the names of his deceased father, Patrick Henry, and his living mother, Patricia Henry. Mr. Henry stated that his mother Patricia was not present because she suffers from Alzheimer's Disease. He offered into evidence a copy of the Certificate of Death Record for his father and a six-page Illinois Limited Power of Attorney from Grantor/Principal, Pamela Henry Spears, to Grantee/Attorney-in-Fact, James Henry, to represent Pamela in property tax appeals for the subject property. The Certificate of Death Record and the six-page Limited Power of Attorney were admitted into evidence as Appellant's Hearing Exhibit #1. Mr. Henry testified that Pamela was appointed Executor of Patrick's estate, and that Pamela granted to him power of attorney because she lived in California and was not able to appear at the hearing. No further evidence was submitted to establish Mr. Henry's standing to represent the owners of the subject at hearing.

The board of review objected at hearing to the lack of standing of Mr. Henry on behalf of the subject property. The Board reserved ruling on the objection and instructed Mr. Henry to provide documentary evidence that Pamela Henry Spears was executor of Patrick's estate by June 12, 2015, on which date the Board would rule on the objection. On that date, Mr. Henry mailed to the Board seven documents consisting of a total of eight pages. They were marked Appellant's Hearing Exhibit #2 and are, in order: 1) a cover letter signed by Pamela Henry Spears stating that she is the "financial fiduciary" listed in the succeeding documents; 2) one page from the Last Will and Testament of Patrick B. Henry; 3) one page from a Durable Power of Attorney of Patrick B. Henry appointing his wife, Patricia Henry, as his agent and attorney-in-fact, and that in the event she fails to so act then appointing his daughter, Pamela Henry Spears, as attorney, and that in the event she fails to so act

then appointing his daughter Sharon Hassberger, as his attorney; 4) one page from the Last Will and Testament of Patricia Henry; 5) one page from a Durable Power of Attorney of Patricia Henry appointing Patrick Henry as her agent and attorney-in-fact, and that in the event he fails to so act then appointing his daughter, Pamela Henry Spears, as attorney, and that in the event she fails to so act then appointing his daughter Sharon Hassberger, as his attorney; 6) a Notice for the Short Form Power of Attorney; 7) a two-page Power of Attorney from Grantor/Principal, Patricia Henry, to Grantee/Attorney-in-Fact, Pamela Henry Spears.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,645. The subject property has an improvement assessment of \$29,035 or \$13.67 per square foot of living area. The subject's assessment reflects a market value of \$367,853 or \$173.19 per square foot of living area, when using the board of review's indicated size of 2,124 square feet and when using the 2012 three-year median level of assessment of 9.69% for class 2 property as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on three suggested equity comparables with sales data on each.

The appellant submitted rebuttal evidence. In his brief, he argued the board of review's comparables were more than three years old and, therefore, should be given no weight. The appellant also submitted evidence not previously submitted on additional sale comparables.

Conclusion of Law

The Board finds that the owners of the subject property were not present at hearing, either in person or through a representative with standing. The Rules of the Property Tax Appeal Board permit a property owner to represent himself or herself at hearing, or to be represented at hearing by an attorney admitted to practice law in this State. 86 Ill.Admin.Code §1910.70. Therefore, the Board holds that it has no jurisdiction over the appellant's appeal.

The exhibits submitted by James Henry do not establish that he had standing to appear at hearing on behalf of the owners of the subject property. He did not present himself as an attorney

licensed in this State to appear on behalf of the owners, and an owner of the subject property or an executor of an estate did not appear at hearing. Further, the evidence did not reveal Pamela Henry Spears as executor of the estate of Patrick Henry. There is no evidence to establish that Pamela had authority to appoint anyone, least of all James Henry, as agent for the estate of Patrick. The appellant's Exhibits #1 and #2 at most established Pamela Henry Spears as agent for each of Patrick Henry and Patricia Henry. They did not establish James Henry as agent. Indeed, the Powers of Attorney for each of Patrick and Patricia provide that, in the event Pamela Henry Spears fails to act as agent, the contingent agent would be Sharon Hassberger. James Henry is not listed in either Power of Attorney as a primary or contingent agent.

Assuming, *arguendo*, that James Henry had standing to appear on behalf of the owners of the subject property and that the Board consequently has jurisdiction, the Board finds a reduction in the subject's assessment is not justified.

As to the appellant's overvaluation argument, the appellant contends 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.

The sales comparables submitted by the appellant do not include key data on property characteristics, such as the years in which they sold or their proximity to the subject, so that comparisons may be made to the sales comparables submitted by the board of review. Even if accepting that the appellant's submitted comparables were similar to the subject and sold recently, the appellant's comparable #3 was \$196.97 per square foot of living area, a higher assessed valuation per square foot of living area than the subject. Moreover, the three sale comparables submitted by the board of review sold within two years of the 2012 lien year, were similar to the subject and ranged from \$188.14 to \$205.14 per square foot of living area including land. The subject's assessment reflects a market value of \$173.19 per square foot of living area including land, which is below the range established by the best comparable sales in this record.

As to the appellant's inequity of assessment argument, 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.

As is the case with the appellant's sale comparables, the equity comparables submitted by the appellant did not include key data on property characteristics so that comparisons may be made to the equity comparables submitted by the board of review. Even if accepting that the appellant's submitted comparables were similar to the subject, three of the appellant's equity comparables had improvement assessments at higher assessed valuations per square foot than the subject. The Board finds the best evidence of assessment equity to be the board of review's comparables #1, #2, and #3. These comparables were similar to the subject and had improvement assessments that ranged from \$13.41 to \$15.80 per square foot of living area. The subject's improvement assessment of \$13.67 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 holds that 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

Mark Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 2015

[Signature]

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.