



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

APPELLANT: James Henry
DOCKET NO.: 12-21865.001-R-1
PARCEL NO.: 23-36-103-006-0000

The parties of record before the Property Tax Appeal Board are James 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 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: \$ 10,500
IMPR.: \$ 9,317
TOTAL: \$ 19,817

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. 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 56 years old, and consists of a one-story dwelling of masonry construction containing 1,204 square feet of living area. Features of the home include a partial finished basement, two fireplaces and a one-and-a-half-car garage. The subject property has a 20,000 square foot site, is

located in Palos Township, Cook County and is classified as a Class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant initially contended assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted three pages of information: one page containing eleven suggested equity comparables with sales data, a second page containing eleven equity comparables only, and a third page containing nine equity comparables with sales data. Each of these comparables also contained information on the land assessment valuations and land square footage. The appellant also submitted Cook County Board of Review assessment valuation letters for 2012 and 2013, and a color photograph of the subject with property characteristics listed.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,817. The subject property has a land assessment of \$10,500, or \$.53 per square foot, and an improvement assessment of \$9,317 or \$7.74 per square foot of living area. The subject's assessment reflects a market value of \$204,510 or \$169.86 per square foot of living area, when using the board of review's indicated size of 1,204 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 a multi-page brief with attachments in rebuttal. At hearing, the board of review objected to each page of the rebuttal brief as not responsive to the board of review's evidence and as new evidence in violation of the Rules of the Board. The objection was overruled as to each page of the appellant's rebuttal brief except page 13, which contained new evidence pertaining to the land characteristics not addressed in the appellant's opening appeal evidence or in the board of review's evidence.

At hearing the appellant stated that he wished to waive his appeal pertaining to the improvement and argue for a reduction in the assessment of his land only, even though he submitted evidence and argument pertaining to the assessment inequity and overvaluation of the subject containing an improvement. He further stated that he agreed with the board of review's 2012

assessment valuation of the improvement and wished to address the assessed valuation of the land only. The appellant testified that the Property Tax Appeal Board decided an appeal on the subject in 2008 assessing the land at \$5,000 and that the decision should be followed in the instant appeal for the 2012 tax lien year. The appellant asserted that the board of review assessed the land only at \$5,000 for 2012 and 2013. The appellant testified that a utility easement goes through his land and that land parcels in the vicinity of the subject are larger than his but are assessed lower than the subject.

Conclusion of Law

The Board finds that the appellant waived the issues of assessment inequity and overvaluation of the improvement of the subject. The appellant reiterated numerous times during the hearing that he agreed with the assessment valuation of his 1,204 square foot dwelling, believed that improvement assessment was fair and equitable, and argued that his appeal was for the assessment valuation of the land only.

Therefore, the taxpayer contends assessment inequity of the land only 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 appellant testified that a utility easement passed through his land. However, there was no evidence submitted as to how an easement diminished the market value or of whether the comparables submitted contained utility easements. The Board finds the best evidence of assessment equity to be comparables submitted by the appellant for properties located on 127th Street, Palos Park, Illinois. Each of these comparables was 20,000 square feet and assessed at \$10,500, or \$.53 per square

foot, and was within two blocks of the subject. The subject's land assessment of \$.53 per square foot falls at the same valuation as 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.

As for the appellant's argument that the 2008 decision of the Board should apply to his 2012 tax appeal, the 2008 decision was a result of an agreement between the appellant and the board of review. Further, the 2008 tax year was in a different general assessment period than the 2012 tax year for the instant appeal. A decision of the Board lowering the assessment shall remain in effect for the remainder of the general assessment period. [emphasis added]. 86 Ill.Admin.Code 1910.50(i). Therefore, the Board's 2008 stipulated decision has no bearing on the appellant's 2012 appeal.

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.