



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

APPELLANT: Richard Garay
DOCKET NO.: 14-26419.001-R-1
PARCEL NO.: 18-08-303-011-0000

The parties of record before the Property Tax Appeal Board are Richard Garay, the appellant(s), by attorney George Michael Keane, Jr., of Keane and Keane in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$4,987
IMPR.: \$34,435
TOTAL: \$39,422

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 2014 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 one-story, single-family dwelling of masonry construction with 1,798 square feet of living area. Features of the home include a partial finished basement, two and one-half baths, and a two-car garage. The dwelling was constructed in 1958. The property has a 8,312 square foot site and is located in Western Springs, Lyons Township, Cook County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on six equity comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,422. The subject property has an improvement assessment of \$34,435 or \$19.15 per square foot of living area. In support of the assessment, the board of review submitted four equity comparables.

In rebuttal, the appellant's attorney distinguished the board of review's evidence based on location. In addition, the appellant's attorney stated that the subject received a 2015 assessment reduction by the Cook County Assessor.

Conclusion of Law

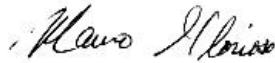
The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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.

Evidence showing that the subject received a reduction in a later year is admissible, and can be a relevant factor in determining whether the assessment for the tax year at issue is grossly excessive. Hoyne Savings & Loan Ass'n v. Hare, 60 Ill. 2d 84, 90 (1974). However, when such evidence is taken into account, consideration must be given to any changes in the property that may have changed the subject's assessed value. Hoyne, 60 Ill. 2d at 90. After an analysis of the assessment data, the Board finds that a reduction in the subject's assessment is not warranted.

The Board finds that under Hoyne, it cannot consider the 2015 reduction by the Cook County Assessor because the appellant failed to submit any evidence of the subject's condition for the 2015 tax year for comparison. Therefore, the Board finds that a reduction is not warranted.

Regarding the appellant's equity argument, the Board finds the best evidence of assessment equity to be the appellant's comparables #2, #3 and #6 and the board of review's comparables #1, #2, and #4. These comparables had improvement assessments that ranged from \$15.21 to \$20.89 per square foot of living area. The subject's improvement assessment of \$19.15 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



Acting Member

DISSENTING: _____

CERTIFICATION

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 24, 2017



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.