FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Heidi Ellison
DOCKET NO.: 15-23391.001-R-1
PARCEL NO.: 14-19-200-019-0000

The parties of record before the Property Tax Appeal Board are Heidi Ellison, the appellant(s), by attorney Michael E. Crane, of Crane and Norcross 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:	$22,685
IMPR.:	$42,434
TOTAL:	$65,119

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 2015 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 a 112 year-old, two-story dwelling of masonry construction containing 2,988 square feet of living area. Features of the subject include a full finished basement and a two-car garage. The property has a 4,537 square foot site located in Chicago, Lake View Township, Cook County. It is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of the assessment inequity argument, the appellant submitted information on eight suggested equity comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $65,119. The subject property has an improvement assessment of $42,434, or $14.20 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on four suggested comparable properties.

At hearing, the appellant reiterated the request for an assessment reduction. The appellant did not address the overvaluation argument at hearing. However, the appellant argued that the Board should reduce the 2015 assessment because the board of review reduced the 2017 assessment.

Conclusion of Law

The appellant 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.

The Board finds the best evidence of assessment equity to be the appellant's comparable(s) #2 and #3, and the board of review's comparable(s) #1 and #2. These comparables had improvement assessments that ranged from $11.75 to $16.30 per square foot of living area. The subject's improvement assessment of $14.20 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 based on assessment inequity is not justified.

The appellant raised an argument for the first time at hearing to ask the Board to reduce the current lien year assessment because the board of review issued a 2016 assessment lower than the assessment in the instant appeal. This argument was not raised in the evidence and brief submission phase of the appeal. Nevertheless, the Board finds that there is no merit to the appellant's argument. Hoyne Savings & Loan Association v. Hare, 60 Ill.2d 84, 322 N.E.2d 833 (1974) and The 400 Condominium Association, et al., v. Tully, 79 Ill.App.3d 686, 398 N.E.2d 951 (1st Dist. 1979) stand for the proposition that an assessment reduction in a subsequent year requires an assessment reduction in the tax year at issue absent a glaring error in calculation. The Supreme Court in Hoyne observed that the facts in that case presented unusual circumstances coupled with a grossly excessive assessment increase from $9,510 in 1970 to $246,810 in 1971. Consequently, it remanded the case for the lower court to ascertain the correct assessed valuation. Hoyne, 60 Ill.2d at 89-90, 322 N.E.2d at 836-37.

The appellant's argument at hearing inverts the holdings in those cases. The Supreme Court in Hoyne never found the 1970 assessment to be in error; it found the 1971 assessment to be grossly excessive. In this case, the appellant argued the 2015 assessment was too high merely

because the 2017 assessment was reduced by the board of review. The appellant failed to present any facts that suggest the board of review reduced the 2017 assessment because it was already grossly excessive. Even if the appellant were to present such facts, there is no basis to conclude that the 2015 assessment should, therefore, be reduced. The Appellate Court in Moroney v. Illinois Property Tax Appeal Board, 2013 Ill.App. (1st) 120493, distinguished Hoyne and 400 Condonimium as confined to their unique facts. The Court rejected that appellant's argument that those prior cases stood for the proposition that "subsequent actions by assessing officials are fertile grounds to demonstrate a mistake in prior year's assessments." Moroney, 2013 Ill.App. 120493 at ¶46. There was no evidence in Moroney that there was any error in the calculation of the taxpayer's 2005 assessment. The Appellate Court observed, "just because factors warranting a reduction existed in 2006, does not mean they existed in 2005, or any other year for that matter (which is why property taxes are assessed every year)." *Id.* Accordingly, the Board finds no merit to the appellant's argument that it should reduce the 2015 assessment because the board of review issued a lower 2017 assessment.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman

Member

Member

Member

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 16, 2019

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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Heidi Ellison, by attorney:
Michael E. Crane
Crane and Norcross
2 North LaSalle Street
Suite 900
Chicago, IL 60602-3869

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602