



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

APPELLANT: Brian Massengill
DOCKET NO.: 15-26401.001-R-1
PARCEL NO.: 14-07-404-022-0000

The parties of record before the Property Tax Appeal Board are Brian Massengill, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$16,665
IMPR.: \$52,924
TOTAL: \$69,589

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 consists of a two-story, single-family dwelling of frame construction with 2,892 square feet of living area. The dwelling is 122 years old. Features include a partial basement, central air conditioning, two fireplaces and a two-car garage. The property has a 3,968 square foot site and is located in Lake View Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The appellant's comparable properties range in size from 2,780 to 2,948 square feet of living area and in age from 117 to 135 years old. The appellant's grid sheet does not list the comparables' proximity to the subject; however, all of the properties are located in the subject's neighborhood code.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,589. The subject property has an improvement assessment of \$52,924 or \$18.30 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within one-quarter mile from the subject property. The comparable properties range in size from 2,491 to 2,957 square feet of living area and in age from 112 to 137 years old.

In written rebuttal, the appellant differentiated the board of review's comparable properties from the subject property.

At hearing, the appellant presented his comparable properties. In addition, the appellant presented a copy of the subject's 2017 board of review's assessment decision wherein the subject's assessment was reduced from \$69,589 to \$63,949. The board of review's decision was admitted into evidence over the objection of the board of review's representative and marked "Exhibit 1." The appellant's attorney argued he subject's assessment should be reduced based on the board of reviews 2017 assessment reduction pursuant to Hoyne Savings and Loan Assoc. v. Hare, 60 Ill. 2d 84, 90 (1974). The board of review's representative rested on the evidence previously submitted. The appellant's attorney stated the board of review's comparable properties differ from the subject property and are insufficient to support the subject's assessment.

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.

The Board finds the best evidence of assessment equity to be both parties' comparable properties. These comparables had improvement assessments that ranged from \$11.55 to \$33.75 per square foot of living area. The subject's improvement assessment of \$18.30 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.

As a final note, evidence showing that the subject received a reduction in a later assessment 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); see also 400 Condominium Ass'n. v. Tully, 79 Ill. App. 3d 686 (1979). However, in "those unique cases, which are confined to their facts, there were glaring errors in the tax assessment." John J. Moroney and Co. v. Ill. Prop. Tax Appeal Bd., 2013 IL App (1st) 120493, ¶ 46.

The Appellate Court's decision in Moroney limited its previous rulings in Hoyne and 400 Condominium Association to situations where there is a "glaring error." The Board does not find that there is a "glaring error" in the subject's assessment for tax year 2015 when looking at the subject's subsequent assessment for tax year 2017 as determined by the board of review. While the subject's 2015 assessment is *different* than its 2017 assessment, the Board finds that this difference is not a "glaring error" as required by Moroney. For these reasons, the Board finds this argument is without merit based on the evidence contained in the record.

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



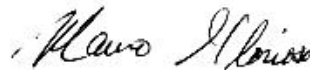
Member

DISSENTING: _____

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: November 19, 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

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