FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Howard Levin
DOCKET NO.: 17-20565.001-R-1
PARCEL NO.: 16-06-413-031-0000

The parties of record before the Property Tax Appeal Board are Howard Levin, the appellant(s); 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:	$ 9,500
IMPR.:	$35,351
TOTAL:	$44,851

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 2017 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 one-story dwelling of frame and masonry construction with 1,539 square feet of living area. The dwelling is 53 years old. The property has a 10,000 square foot site and is located in Oak Park Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. The subject property is owner-occupied.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of the equity argument, the appellant submitted information on three equity comparables. The comparables ranged in improvement assessment per square foot from $14.20 to $20.58.

In support of the overvaluation argument, the appellant submitted sale data for four suggested comparables. The comparables ranged: in sale date from November 2016 to November 2017; in sale price from $395,000 to $405,000; and in sale price per square foot, including land, from

$212.25 to $249.38. The evidence indicates that the comparables are located within 1.1 miles or less from the subject property.

The appellant also indicated that 2017 was a reassessment year for the subject property resulting in a large assessment increase. In support, the appellant submitted: a prior decision issued by the Property Tax Appeal Board and identified by docket #11-20420.001; the appeal history of the subject property; a grid sheet listing similar properties in the subject's neighborhood with the 2016-2018 assessment data; a chart listing the percentage change in assessment from 2016 to 2017 for properties in the subject's neighborhood; and Assessor printouts and Google map printouts for the comparables listed on the appellant's grid sheet.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of $11,930. The subject property has an improvement assessment of $8,805, or $6.11 per square foot of living area. The subject's assessment reflects a market value of $119,300, or $82.85 per square foot of living area, including land, when applying the assessment level of 10% as established by the Cook County Real Property Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables ranging in improvement assessment per square foot from $23.65 to $35.51.

In support of the market value argument, the board of review submitted information on four comparable sales. The comparables ranged: in sale date from November 2015 to May 2016; in sale price from $425,000 to $620,000; and in sale price per square foot, including land, from $301.20 to $449.60. The PINs indicate the comparables are located approximately within one mile or less from the subject property.

The appellant submitted written rebuttal indicating the subject received a favorable assessment reduction from the Cook County Board of Review for the subsequent 2018 and 2019 tax years.

The appellant also argued that the board of review failed to address the appellant's market value argument as the board of review's evidence was not as thorough as the appellant's evidence. Additionally, their sale comparables were not in the subject's neighborhood code and contained incorrect data.

Lastly, the appellant argued that the board of review submitted highly suspect equity comparables. Newspaper articles regarding the Assessor's methodology were also attached.

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 the appellant's comparables #1, #2 and #3, as well as the board of review's comparables #1 and #3. These comparables were most similar to the subject property based on a combination of location, square footage of living area, and age. They had improvement assessments that ranged from $14.20 to $25.94 per square foot of living area. The subject's assessment of $22.97 per square foot of living area falls within the range established by the best comparables in this record. Accordingly, 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 on this basis.

The appellant also 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 and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellant's sale comparables #1, #2 and #3, as well as the board of review's sale comparable #4, based on a combination of the date of sale's proximity to the January 1, 2017 valuation date, square footage of living area, and physical proximity to the subject. These comparables sold for prices ranging from $218.34 to $320.87 per square foot of living area, including land. The subject's assessment reflects a market value of $291.43 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified based on overvaluation.

The appellant also developed an argument based on percentage of assessment increase. Arguments regarding the proper method of valuation are legal arguments. *Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal. Bd*., 131 Ill.2d 1, 14-15 (1989); *Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal. Bd*., 226 Ill.2d 36, 51 (2007); *Bd. of Review of County of Alexander v. Prop. Tax Appeal Bd*., 304 Ill.App.3d 535, 538 (5th Dist. 1999). The appellant failed to cite any legal authority in support of this method of valuation and, therefore, the Board gives this argument no weight.

Lastly, the appellant raised an argument for the first time on rebuttal asking the Board to reduce the current lien year assessment because the board of review issued 2018 and 2019 assessment reductions. 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 does not require 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 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 2017 assessment was too high merely because the 2018 and 2019 assessments were reduced by the board of review. The appellant failed to present any facts that suggest the board of review reduced the 2018 and 2019 assessments because they were grossly excessive. Even if the appellant were to present such facts, there is no basis to conclude that the 2017 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 2017 assessment because the board of review issued a lower 2018 assessment and 2019 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: January 21, 2020

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

Howard Levin
2028 East Ben White Blvd
Suite 240-7874
Austin, TX 78741

COUNTY

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