FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Francis Cirone Sr
DOCKET NO.: 19-46491.001-R-1
PARCEL NO.: 03-28-102-002-0000

The parties of record before the Property Tax Appeal Board are Francis Cirone Sr, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Inverness; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds ***Reduction*** 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:	$7,703
IMPR.:	$23,327
TOTAL:	$31,030

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Background

The subject property consists of a 55-year-old one-story single-family dwelling of frame construction with 1,297 square feet of living area. Features of the home include a full finished basement with a formal recreation room, one full bathroom, central air conditioning and a two- and one-half car garage. The property has a 34,238 square foot site, and is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant(s) assert assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on twenty suggested equity comparables with varying degrees of similarities to the subject. Some of the information was provided on a grid that the appellant submitted with their appeal petition, along with other documentary evidence, including exterior photographs of the subject and comparables. The appellant did not report the exact

proximity of some of the comparables to the subject but reported that five of the comparables were located in the same subarea as the subject and one comparable was located within a ¼ mile radius of the subject. The appellant disclosed that all of the comparables had the same neighborhood code as the subject. The comparables had improvement assessments ranging from $14.99 to $22.47 per square foot of living area.

The appellant also indicated a contention of law as a basis of this appeal. Included in the submitted evidence was a brief entitled "Brief in support of Residential Appeal" which provided argument that the subject property was being inequitably assessed. Neither the appellant's brief nor evidence submitted in their case in chief provided evidence to support a contention of law as a basis for this appeal. However, in rebuttal the appellant argued that the Board should consider the board of review's 2020 decision lowering the subject's total assessment in this appeal. As such, the board will consider both the appellant's inequity argument and contention of law argument asserting that the board of review's 2020 decision on assessment should be considered by this Board. Based on the submitted evidence, the appellant requested the subject's total assessment be reduced to $27,145.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $47,000. The subject property has an improvement assessment of $39,297 or $30.30 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four suggested equity comparables with varying degrees of similarities to the subject. The comparables are located in the same subarea as the subject with two comparables located within a ¼ mile radius of the subject. The comparables had the same neighborhood code as the subject. The comparables were improved with a one-story single-family dwelling of either masonry or frame and masonry construction. They ranged: in size from 1,213 to 1,639 square feet of living area; in age from 58 to 60 years; and in improvement assessments ranging from $17.59 to $22.62 per square foot of living area. Three of the homes had a full unfinished basement and one had a partial unfinished basement. Each of the homes had central air conditioning, a fireplace, and a two-car garage. The board of review also noted the sale of the subject for $550,000 in August 2018. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the board of review's four suggested equity comparables support appellant's contention that the subject property is over assessed and that appellant's suggested equity comparables are very similar in size to the subject property. Additionally, the appellant argued that the board of review recognized a "*glaring error* in assessment when it reduced the assessment in a subsequent year of the triennial assessment." The appellant submitted a copy of the subject property's 2020 board of review's decision lowering the subject's total assessment to $32,013.[1] The appellant reaffirmed the request for an assessment reduction.

[1] The appellant argued that the decisions in 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), require that the 2019 assessment for the subject must be reduced to the assessment set by the board of review in 2020.

On January 3, 2024, Attorney Scott Longstreet appeared on behalf of the Appellant Francis Cirone, Sr. before the Property Tax Appeal Board for a hearing. Shaina Howell appeared on behalf of the board of review.

At the hearing Mr. Longstreet stated that the basis of the appeal was a "straightforward lacking uniformity argument based on the assessment of similar properties in the neighborhood". Mr. Longstreet reaffirmed the information provided in the documentary evidence for the twenty suggested comparable properties submitted to the Board and detailed the comparables similarities to the subject. Mr. Longstreet also noted that the submitted comparables were located within the same assessment neighborhood (neighborhood 50). Mr. Longstreet argued that the suggested equity comparables show by clear and convincing evidence that the subject property has not been uniformly assessed and therefore should be reduced.

Ms. Howell, rested on the evidence submitted by the board of review and argued that the board of reviews stance on this appeal is that it would be an error to assess this home's value based on equity because Illinois statute mandates that a property is to be assessed based on its fair cash value, which is defined as the amount for which a property can be sold. She further argued that the subject sold in 2018 for $550,000.00 between a willing buyer and seller making the property under assessed based on its current assessment amount as set by the board of review. Ms. Howell requested that the subject's current assessed value remain as it is.

Conclusion of Law

Assessment inequity is the basis of the taxpayer's appeal. The Illinois Constitution requires that real estate taxes "be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., art. IX, § 4 (1970); *Walsh v. Property Tax Appeal Board*, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation, however, and it is sufficient if the taxing authority achieves a reasonable degree of uniformity. *Peacock v. Property Tax Appeal Board*, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

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); Walsh, 181 Ill. 2d at 234 (1998). Clear and convincing evidence means more than a preponderance of the evidence, but it does not need to approach the degree of proof needed for a conviction of a crime. Bazyldo v. Volant, 164 Ill. 2d 207, 213 (1995). 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 has met this burden of proof and a reduction in the subject's assessment is warranted.

As a preliminary matter, the Board rejects the appellant's argument that the Board should consider the board of review's subsequent reduction in assessment for the subject in determining whether the subject is overvalued or inequitably assessed. The fact that the board of review assessed the subject at $32,013 for 2020 does not mean that its assessment of $47,000 for 2019 was erroneous.

See John J. Moroney & Co. v. Ill. Property Tax Appeal Bd., 2013 IL App (1st) 120493, ¶45 ("just because factors warranting a reduction existed in 2006, does not necessarily mean they existed in 2005, or any other year for that matter"). The other cases cited by the appellant do not support this argument because they involved egregious assessment errors. See Hoyne Savings & Loan Ass'n v. Hare, 60 Ill. 2d 84, 89 (1974) (assessment increased from $9,510 to $246,810 in one year despite lack of changes to the property); 400 Condominium Ass'n v. Tully, 79 Ill. App. 3d 686, 691 (1st Dist. 1979) (garage assessed separately from adjacent condominium building in violation of Condominium Property Act). The Board finds that a reduction on this basis is not warranted where there were no glaring assessment errors such as those present in Hoyne and 400 Condominium.

Additionally, the Board rejects the board of review's argument that Illinois State statute mandates that a property is to be assessed based on its fair cash value, which is defined as the amount for which a property can be sold.[2] The board of review noted in its submitted assessment grid that the subject sold in 2018 for $550,000.00 and then testified that the sale was between a willing buyer and seller making the property under assessed. No documentary evidence was presented by the board of review to support either claim. The board finds that a lack of uniformity in the assessment process is the sole basis for this appeal. The inequity of the assessments must be proved by clear and convincing evidence with comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill. Admin. Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). The appellant submitted evidence in the form of suggested equity comparables that they believed showed that the subject was over assessed as required by 86 Ill. Admin. Code §1910.65(b).

Turning to appellant's assessment equity argument. The record contains a total of 24 equity comparables for the Board's consideration. After considering all the submitted comparables, the Board finds the best evidence of assessment equity to be the appellant's comparables #5, #6. #8, #11, #15 and #17 and the board of review's comparables #1 through #4. The Board finds that the board of review's suggested comparables support a reduction in the subject's assessment. These comparables have varying degrees of similarity to the subject. Like the subject property, these comparables have the same neighborhood code as the subject. These most similar comparables have improvement assessments that range from $19.53 to $22.62 per square foot of living area. The subject's improvement assessment of $30.30 per square foot of living area is above the range established by the best comparables in this record. Based on this record and after considering all the comparables submitted by the parties with emphasis on those properties that are more proximate in location and with similar features relative to the subject and after further considering adjustments to the best comparables for differences from the subject, the Board finds the subject's improvement assessment is not supported. The Board finds that the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and, therefore, a reduction in the subject's assessment commensurate with the appellant's request is justified.

[2] The BOR did not provide Illinois statutes or present case law in support of their position on this issue.

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: August 20, 2024

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

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