



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

APPELLANT: Dior Realty, Inc.
DOCKET NO.: 18-44821.001-R-1
PARCEL NO.: 02-07-306-001-0000

The parties of record before the Property Tax Appeal Board are Dior Realty, Inc., 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 **A 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: \$ 10,275
IMPR.: \$ 0
TOTAL: \$ 10,275

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2018. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject consists of a two-story dwelling of masonry construction with 5,621 square feet of living area. The dwelling is one year old. Features of the home include a full basement with a formal recreation room, central air conditioning, two fireplaces, and a four-car garage. The property's site is 58,719 square feet, and it is located in Palatine Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance. The subject is owned by a business entity, and, therefore, it is not owner-occupied.

The appellant makes a contention of law as the basis of the appeal. In particular, the appellant argues that the subject should be assessed under section 10-25 of the Property Tax Code, which provides that the assessment of model homes shall be equal to the model home's assessment prior to its construction. In support of this argument, the appellant submitted: 1) a certificate of

occupancy for the subject issued by the Village of Inverness dated February 16, 2018, marked for identification as Appellant's Exhibit A; 2) three advertisements for the subdivision where the subject is located, which include photographs of the subject's interior and exterior, marked for identification as Appellant's Exhibits B, C, and D, respectively; 3) the model home application filed with the Cook County Assessor dated March 30, 2018, and the accompanying certified mail receipt postmarked April 6, 2018, marked for identification as Appellant's Exhibit E; and 4) an affidavit naming Mario Di Iorio as the affiant, wherein Mr. Di Iorio states, *inter alia*, that he is an agent of the appellant, and that the subject has been used as a model home since 2018. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$23,877.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$97,344.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables, and three sale comparables.

In rebuttal, the appellant argued that the board of review did not submit any evidence to refute the appellant's contention of law.

At hearing, counsel for the appellant called Mr. Di Iorio as a witness. Mr. Di Iorio testified consistently with the statements in his affidavit. Mr. Di Iorio also testified that construction on the subject began in 2016. The board of review representative did not cross-examine the witness. Upon questioning from the Board's administrative law judge ("ALJ"), Mr. Di Iorio clarified that the subject was used as a model for other homes in the subdivision, but was also used to showcase various amenities, such as toilets manufactured by Toto, and qualities of a "healthy home" in partnership with the American Lung Association. At the conclusion of the appellant's case-in-chief, counsel for the appellant offered Appellant's Exhibits A through E into evidence, which the Board granted without objection from the board of review.

The board of review rested on the evidence previously submitted. Upon questioning from the ALJ, the board of review representative testified that "model home exemptions are not something [the board of review] deals with."

Upon questioning from the ALJ, counsel for the appellant and the board of review representative clarified that the subject's 2016 land assessment was \$10,275 and that there was no improvement assessment for the subject that tax year, and that the subject's 2017 land assessment was \$10,275, but that the subject had an improvement assessment of \$13,602, which resulted in a total assessment for tax year 2017 of \$23,877. The appellant's requested assessment in the instant appeal was based on the subject's 2017 assessment.

Conclusion of Law

The taxpayer makes a contention of law as the basis of the appeal. When a contention of law is the basis of the appeal, the argument must be proven by a preponderance of the evidence. 5 ILCS 100/10-15. The Board finds the appellant did meet this burden of proof, and that a reduction in the subject's assessment is warranted.

Section 10-25 of the Property Tax Code states, in its entirety:

Model homes, townhomes, and condominium units. If the construction of a single family dwelling is completed after December 29, 1986 or the construction of a single family townhome or condominium unit is completed after the effective date of this amendatory Act of 1994, and that dwelling, townhome, or condominium unit is not occupied as a dwelling but is used as a display or demonstration model home, townhome or condominium unit for prospective buyers of the dwelling or of similar homes, townhomes, or condominium units to be built on other property, the assessed value of the property on which the dwelling, townhome, or condominium was constructed shall be the same as the assessed value of the property prior to construction and prior to any change in the zoning classification of the property prior to construction of the dwelling, townhome or condominium unit. The application of this Section shall not be affected if the display or demonstration model home, townhome or condominium unit contains home furnishings, appliances, offices, and office equipment to further sales activities. This Section shall not be applicable if the dwelling, townhome, or condominium unit is occupied as a dwelling or the property on which the dwelling, townhome, or condominium unit is situated is sold or leased for use other than as a display or demonstration model home, townhome, or condominium unit. No property shall be eligible for calculation of its assessed value under this Section for more than a 10-year period. If the dwelling, townhome, or condominium unit becomes ineligible for the alternate valuation, the owner shall within 60 days file with the chief county assessment officer a certificate giving notice of such ineligibility.

For the purposes of this Section, no corporation, individual, sole proprietor or partnership may have more than a total of 3 model homes, townhomes, or condominium units at the same time within a 3 mile radius. The center point of each radius shall be the display or demonstration model that has been used as such for the longest period of time. The person liable for taxes on property eligible for assessment as provided in this Section shall file a verified application with the chief county assessment officer on or before (i) April 30 of each assessment year for which that assessment is desired in counties with a population of 3,000,000 or more and (ii) December 31 of each assessment year for which that assessment is desired in all other counties. Failure to make a timely filing in any assessment year constitutes a waiver of the right to benefit for that assessment year.

35 ILCS 200/10-25. The Board finds that the appellant has proven each element required under this statute to receive the model home assessment.

According to Mr. Di Iorio's affidavit and testimony, construction of the subject was completed in 2018, well after December 29, 1986, and well before the expiration of the 10-year limit on which model homes can receive the model home assessment. The certificate of occupancy, which was issued in February 2018, and the model home application filed with the Assessor, stating that the appellant began using the subject as a model home in 2018, both confirm Mr. Di Iorio's statements. Mr. Di Iorio's affidavit also states that the subject is not occupied as a dwelling, but

as a model home. Mr. Di Iorio testified similarly at hearing. The photographs in the advertisements for the subject's subdivision confirm these statements of Mr. Di Iorio. Mr. Di Iorio further states in the affidavit, and testified at hearing, that the subject has not been sold or leased and that the appellant only had one model home located in Cook County in 2018. No evidence in the record contradicts these statements. Finally, the appellant submitted to the Board the model home application filed with the Assessor on April 6, 2018, which is more than three weeks prior to the April 30, 2018 deadline. The board of review did not contest or refute any of these pertinent facts asserted by the appellant. Therefore, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject is entitled to the model home assessment, and that a reduction in the subject's assessment is warranted to the assessment dictated by section 10-25 of the Property Tax Code. As construction began in 2016, it is the subject's 2016 assessment that is relevant. As agreed to by the parties at hearing, that assessment was \$10,275.

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:

September 19, 2023



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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