

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Meryl Rosen
DOCKET NO.: 03-20241.001-R-1
PARCEL NO.: 05-06-403-021-0000

The parties of record before the Property Tax Appeal Board are Meryl Rosen, the appellant, by attorney Mitchell L. Klein of Schiller, Klein & McElroy, P.C. & Robert H. Rosenfeld & Associates, Chicago, and the Cook County Board of Review.

The subject property consists of a 33,900 square foot parcel located in New Trier Township, Cook County.

The appellant in this appeal submitted documentation to demonstrate that the subject property was improperly assessed. This evidence was timely filed by the appellant pursuant to the Official Rules of the Property Tax Appeal Board.

The appellant, through counsel, appeared before the Property Tax Appeal Board arguing that the subject is incorrectly classified as vacant land or class 1-00 by the Cook County Assessor's office. The appellant's attorney further argued that the subject should be classified as a residential lot, or class 2 property and assessed at 16% of market value. In support of this argument, the appellant submitted an affidavit disclosing an improvement was demolished on October 25, 2002 and construction began of a new single-family home on October 30, 2002. Copies of the demolition permit and bill were provided. At hearing, the appellant's attorney indicated that the new improvement was first assessed in 2004. Based on the evidence presented, the appellant requested the subject be classified as a class 2 property and assessed at 16% of its market value.

In contrast, the board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its

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Based on the facts and exhibits presented, 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: \$ 87,628
IMPR.: \$ 0
TOTAL: \$ 87,628

Subject only to the State multiplier as applicable.

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assessed valuation of the subject property. Accordingly, the board was defaulted.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 728 N.E.2d 1256 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Section 1910.65 *The Official Rules of the Property Tax Appeal Board* (86 Ill.Adm.Code §1910.65(c)).

The appellant in this appeal submitted evidence in support of the contention that the subject property was misclassified. The Board finds this argument unpersuasive. The Board also finds the subject should be classified as vacant land or class 1-00 by the Cook County Assessor's office. The Board further finds that since no improvement or residential assessment existed as of January 1, 2003 according to the assessor's records, the subject meets the definition of vacant land or class 1-00 property. Also, the appellant's attorney indicated that the new improvement was first assessed in 2004. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board.

The Board has examined the information submitted by the appellant and finds that it fails to support a reduction in the assessed valuation of the subject property.

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.



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: April 25, 2008



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 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 the subsequent year 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.

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.