

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Faustina Novak
DOCKET NO.: 03-24817.001-R-1 & 03-24817.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Faustina Novak, the appellant; and the Cook County Board of Review.

The subject property consists of two land parcels improved with an 84-year old, two-story, frame, multi-family dwelling. The improvement contains 2,238 square feet of living area as well as two units, six baths, and a two-car garage.

The appellant's pleadings raised two issues: first, that the subject property's classification was incorrect; and secondly, that there was unequal treatment in the assessment process of the improvement as the bases of this appeal.

In support of both arguments, the appellant's pleadings included the PTAB petition as well as a copy of a demolition proposal and a color photograph. The photograph depicted an empty area with grass growing thereon. The demolition proposal indicated that the proposal/contract was entered into on March 7, 2003 for demolition of a building located at 5411 S. McVicker in Chicago for a cost of \$7,000.00. The scope of the work was: that the building should be demolished and removed; that the foundation should remain; and that the parcel should be leveled to grade. The signature of the owner/agent was undetermined.

At hearing, the appellant testified that she owned the property on the date of assessment, January 1, 2003 and had purchased it from five to ten years prior the assessment date at issue. She stated that some of the windows on the property were boarded up on that date, but that there plumping and electrical access. She stated that the premises was not in good condition and required

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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 valuations of the property are:

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPROVEMENT</u>	<u>TOTAL</u>
03-24817.001-R-1	19-08-333-020	\$3,485	\$11,425	\$14,910
03-24817.002-R-1	19-08-333-021	\$1,740	\$17,932	\$19,672

Subject only to the State multiplier as applicable.

PTAB/KPP

remodeling and she also indicated that she could not recall whether the building was occupied on January 1, 2003. She also stated that she had not hired anyone to conduct remodeling on the improvements. She further indicated that the photograph was of the subject property, but could not recall who took the photograph or when it was taken. Lastly, she testified that she had no personal knowledge of either when actual demolition of the subject's building occurred or who signature is reflected on the demolition proposal/contract. On the basis of this analysis, the appellant requested a reduction in the subject's assessment.

The board of review presented its "Board of Review Notes on Appeal" wherein its final assessment of \$21,350 was disclosed reflecting an improvement assessment of \$17,932 or \$8.02 per square foot of living area. In addition, an equity analysis consisting of three properties was offered as well as copies of property characteristic printouts for these properties. The suggested comparables are improved with a 39-year old, two-story, frame, multi-family dwelling. They range in size from 2,544 to 2,780 square feet of living area and in improvement assessments from \$9.31 to \$9.74 per square foot.

At hearing, the board of review's representative also noted that the board's evidence also included a printout that reflected a sale of the property on September 1, 2003 for a price of \$214,703. The board's representative further testified that the 'M' adjacent to the selling price on the printout means multiple parcel sale. In response to this information, the appellant testified that despite the sale that she was still responsible for the taxes, even though the property was sold on that date to a family member.

Furthermore, the board's representative testified that the subject's printouts reflect that a certificate of error was issued for the subject property in both 2002 and 2003. However, he had no personal knowledge as to what adjustment by the assessor's office was indicated by this certificate. Based on its analysis, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant disputed the comparability of the board of review's properties due to her assertion that the subject property was vacant land. She argued that both buildings were demolished in March of 2003 and that the buildings were empty and boarded up since 2001. In contrast, later in her statement she indicated that the buildings were demolished in January or February of 2003. Her statement also indicated that the property's classification under the Cook County classification ordinance was change in 2004 by the assessor's office.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The PTAB finds that the appellant has not met this burden and that a reduction in the subject's assessment is not warranted.

As to the appellant's request for a classification change, the PTAB finds the appellant's argument unpersuasive. The PTAB finds that the submitted documentation and testimony were less than credible. The two-page document submitted by the appellant is a proposal/contract without substantiation that the demolition actually occurred on or after the contract date of March 7, 2003. Moreover, the proposal/contract also relates to a particular address, which is not the subject's address. The appellant submitted a photograph depicting an empty lot, but her written evidence and verbal testimony were contradictory as to what, if any, improvements existed on the subject property on the assessment date at issue, January 1, 2003. Therefore, the PTAB finds that the appellant has not met her burden of proof and no reduction is merited.

As to the equity argument, the appellant did not provide any data to reflect an inequitable assessment. In contrast, the board of review submitted properties in support of the subject's assessment as of the date at issue, January 1, 2003.

The PTAB further finds that the evidence has not demonstrated that the subject's assessment is in excess of that which equity dictates. Therefore, the PTAB finds that a reduction in the subject's assessment is not warranted.

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: December 7, 2007



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

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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.