

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: 1112 Dearborn Corp.
DOCKET NO.: 03-29552.001-R-1 and 03-29552.002-R-1
PARCEL NO.: 17-04-413-019-0000 and 17-04-413-020-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are 1112 Dearborn Corp., the appellant, by attorney Patrick J. Cullerton of FagelHaber LLC of Chicago and the Cook County Board of Review.

The subject property consists of an 8,464 square foot site of two parcel identification numbers located in Chicago, North Chicago Township, Cook County, Illinois. The site (17-04-413-019-0000) has been improved with a five unit residential building which was under construction during 2003. At the time of this appeal, the property was classified as 2-97 [special residential improvements (may apply to condo building in first year of construction before division into individual units)] under the Cook County Real Property Assessment Classification Ordinance.

The appellant in this appeal submitted documentation to demonstrate that the subject property was inequitably assessed based on a contention of law involving uniformity of treatment for partial or *pro-rata* assessments in Cook County of buildings under construction or rehabilitation and therefore uninhabitable. The appellant also submitted a copy of the board of review final decision wherein the subject's final assessment of \$103,867 was disclosed. This evidence was timely filed by the appellant pursuant to the Official Rules of the Property Tax

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Based on the facts and exhibits presented, 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:

Docket No.	Parcel No.	Land	Impr.	Total
03-29552.001-R-1	17-04-413-019-0000	72,960	0	72,960
03-29552.002-R-1	17-04-413-020-0000	1,889	0	1,889

Subject only to the State multiplier as applicable.

PTAB/cck/2-19

Appeal Board. The appellant does not dispute the land assessment, but contends the improvement should have no assessed value based on its vacancy and uninhabitable condition in 2003.

In support of this contention, appellant submitted a brief with numerous attachments. Appellant provided copies of seven cases decided by the Cook County Assessor purporting to evidence the Cook County policy in 2003 of not issuing assessments on vacant, uninhabitable improvements. Also among the appellant's submissions was an affidavit from an agent of the appellant corporation. The affiant avers that in 2003 construction began of a five unit residential condominium building, but that at no time during the year were any of the units initially occupied. Finally, the affiant states the improvements were completely unoccupied through December 31, 2003.

The seven cases of assessment reductions on improvements due to vacancy and/or uninhabitable conditions occurred in the North Chicago, Hyde Park, Lake View, and Jefferson Townships. These seven properties were granted assessment relief due to the lack of occupancy based upon rehabilitation or new construction. In its pleadings, the appellant contends, as a matter of law, the subject's improvement assessment should be reduced to zero for 2003 due to construction. Based on this evidence the appellant requested the subject's total assessment of both parcels be reduced to \$74,849 for land only.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed.

The appellant contends the subject property was being inequitably assessed in Cook County. 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 assessments 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 Board has examined the information submitted by the appellant

and finds that it supports a reduction in the assessed valuation of the subject property.

The appellant argued the subject's improvement assessment should be reduced to reflect that the entire building was vacant and being constructed during the assessment year. The appellant presented examples of other properties in Cook County receiving assessment reductions due to vacancy caused either by new construction or substantial rehabilitation during the assessment year.

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.

Based on the evidence in this record, there is no indication why the subject property would not qualify for a reduced improvement assessment during construction as other properties were receiving within Cook County. In conclusion, the Property Tax Appeal Board finds that the subject's improvement assessment should be reduced to account for vacancy during construction. This reduction seems to be in accordance with past practices of the county assessor and/or board of review as demonstrated by the evidence submitted by the appellant. Furthermore, the board of review presented no evidence why the subject would not qualify for this consideration in the assessment year in question.

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 1, 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.