

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: G.I.A. Builders, Inc.
DOCKET NO.: 03-30773.001-R-1
PARCEL NO.: 17-04-109-040-0000
TOWNSHIP: North Chicago

The parties of record before the Property Tax Appeal Board are G.I.A. Builders, Inc., the appellant, by attorney Patrick J. Cullerton of Thompson Coburn Fagel Haber, and the Cook County Board of Review.

The subject property consists of a 106-year-old, two-story, multi-family dwelling of frame and masonry construction containing 3,528 square feet of living area and located in North Chicago Township, Cook County. Features include two full bathrooms, air-conditioning and a two-car garage.

The appellant's attorney appeared before the Property Tax Appeal Board, with legal argument, claiming that pursuant to 35 ILCS 200/9-160 and 35 ILCS 200/9-180, the appellant was entitled to a pro-rata assessment based on the fact that the improvement was neither habitable nor fit for occupancy for most of 2003. The appellant's attorney submitted numerous exhibits attesting to the fact that this was Cook County's policy which existed in both 2003 and 2004 with regard to occupancy/vacancy considerations. Moreover, the appellant provided an affidavit attesting to the subject's vacancy and uninhabitable condition. In addition, the appellant provided a copy of a building permit issued by the City of Chicago on May 9, 2003 for demolition of the existing two-story masonry building. The appellant's attorney argued that the subject was uninhabitable as of March 1, 2003 and therefore, is entitled to an occupancy factor and corresponding assessment reduction. Based on the evidence submitted, the appellant requested a total assessment of \$20,668, with an improvement assessment of \$8,740 and a land assessment to remain unchanged at \$11,928.

(Continued on Next Page)

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:

LAND: \$ 11,928
IMPR.: \$ 8,740
TOTAL: \$ 20,668

Subject only to the State multiplier as applicable.

PTAB/rfd5420

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$54,740. The subject's improvement assessment is \$42,812 or \$12.13 per square foot of living area. In support of the assessment the board submitted property characteristic printouts and descriptive data on three properties suggested as comparable to the subject. The suggested comparables are improved with three-story, multi-family buildings of masonry or frame and masonry construction with the same neighborhood code as the subject. One comparable is located on the same street as the subject. The improvements range in size from 3,699 to 4,610 square feet of living area and range in age from 105 to 125 years. The comparables contain three or four full bathrooms and an unfinished basement. Two comparables contain a two-car detached garage. The improvement assessments range from \$12.54 to \$13.45 per square foot of living area. At hearing, the board's representative stated that the board of review would rest on the written evidence submissions. Based on the evidence presented, the board of review requested confirmation of the subject's assessment.

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's argument was unequal treatment in the assessment process. 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 Board finds the appellant has overcome this burden.

The appellant's attorney argued that the subject was entitled to a pro-rata assessment based on the fact that the improvement was neither habitable nor fit for occupancy for most of 2003. The appellant's attorney submitted numerous exhibits attesting to the fact that this was Cook County's policy which existed in both 2003 and 2004 with regard to occupancy/vacancy considerations. Moreover, the appellant provided an affidavit attesting to the subject's vacancy and uninhabitable condition. In addition, the appellant provided a copy of a building permit issued by the City of Chicago on May 9, 2003 for demolition of the existing two-story masonry building. The appellant's attorney argued that the subject was uninhabitable as of March 1, 2003 and therefore, is entitled to an occupancy factor and corresponding assessment reduction. The Board finds this argument persuasive in that the appellant showed that the Cook County assessment officials had policies of adjusting the assessment of residential property because of vacancy in place. Because the evidence shows the

subject uninhabitable and vacant for most of 2003, the Board accords the board of review's equity comparables no weight. In conclusion, the Property Tax Appeal Board finds the subject's assessment as established by the board of review is incorrect and a reduction is 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: 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.