



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

APPELLANT: Louis Kanjo
DOCKET NO.: 05-21989.001-R-1 through 05-21989.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Louis Kanjo, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein & McElroy of Chicago; and the Cook County Board of Review.

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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
05-21989.001-R-1	09-22-320-022-0000	\$5,027	\$12,876	\$17,903
05-21989.002-R-1	09-22-230-023-0000	\$5,027	\$12,876	\$17,903

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels of land totaling 9,310 square feet parcel of land and improved with single-family dwelling until July 2005. The appellant contends the subject's improvement assessment does not account for the demolition of the improvement on the subject property.

In support of this argument, the appellant, via counsel, submitted a copy of an undated affidavit from the homeowner stating an demolition permit was applied for and a copy of a letter from the City of Park Ridge granting a demolition permit on July 20, 2005. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's improvement assessment of \$27,752 was disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information on a

total of one property suggested as comparable and located within the subject's neighborhood. The property is described as two-story, masonry, single-family dwellings with three and one-half baths, air conditioning, and a full, unfinished basement. The property is seven years old, contains 3,349 square feet of living area and has an improvement assessment of \$18.01 per square foot of living area. The board's documentation includes a notation that the appellant received a homeowners' exemption for the improvement in 2005 even though the improvement was demolished in July 2005. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney submitted a letter arguing that the appellant resided in the improvement on January 1, 2005, but that the improvement should not be assessed for the full year.

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the subject property should receive a reduced improvement assessment because the property was demolished in July of the lien year. The Property Tax Code states:

On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in each general assessment year in counties with 3,000,000 or more inhabitants, or if any such county is divided into assessment districts as provided in Section 9-215 through 9-225, as soon as he or she reasonably can in each general assessment year in those districts, the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, or as provided in Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Section 10-110 through 10-140 and 10-170 through 10-200, or in accordance with a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois.

35 ILCS 200/9-155. After an analysis of the evidence and the law, the Board finds the subject property has been properly assessed as of January 1, 2005 as required by law.

The PTAB is unpersuaded by the appellant's argument that the subject improvement should receive a reduced assessment because

the property was demolished in July 2005. Moreover, the appellant acknowledged that the property existed on January 1, 2005 and that he was residing in the residence at that time. The appellant failed to present any evidence to establish the board of review reduces assessments based on demolition of the improvement or that the board of review will apply this reduction along with a homeowner's exemption benefit.

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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

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: October 28, 2009

Allen Castrovillari

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.