



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

APPELLANT: Derek Schiller
DOCKET NO.: 05-22100.001-R-1 through 05-22100.002-R-1
PARCEL NO.: See Below

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

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 NUMBER | LAND | IMPRVMT | TOTAL |
|------------------|--------------------|-------|---------|----------|
| 05-22100.001-R-1 | 10-27-417-023-0000 | 4,428 | 5,466 | \$9,894 |
| 05-22100.002-R-1 | 10-27-417-024-0000 | 7,335 | 8,199 | \$15,534 |

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 9,803 square feet of land. The improvement on the property was demolished. The appellant argued the fair market value is not accurately reflected in the assessed value.

In support of this argument, the appellant, via counsel, submitted a copy of the demolition permit issued by the Village of Lincolnwood on August 9, 2005. In addition, the appellant presented a copy of a photograph of the property from January 2006 showing a partially constructed improvement. 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 total assessment of \$34,426 was disclosed. Of this amount, \$22,673 was allocated to the improvement. In support of the subject's assessment, the board of review presented property characteristic printout for the subject

property. The printouts indicate a permit was issued on August 9, 2005 for a new building and that the improvements were wrecked. There is also a county printout listing sales in the neighborhood and highlighting the subject's sale in 2005 and 2006.

At hearing, the appellant's attorney reiterated his assertion that the subject property was demolished in August 2005 and that the improvement assessment should be pro-rated to assess only the portion of time when the improvement existed.

The board of review's representative, Michael LaCalamita, rested on the evidence presented previously. He acknowledged that the subject property's improvement assessment was not pro-rated to the demolition date. Mr. LaCalamita refused to answer questions in regards to pro-ration and testified "I will not answer."

In rebuttal, the appellant's attorney asserted his personal knowledge of how the county assesses demolished improvements. He was sworn in and testified that during the 30 years he has worked with the Cook County Assessor's Office and the Board of Review, the county has pro-rated downward the assessment based on the demolition date of the improvement and has pro-rated upward the assessment based on the date the improvement receives an occupancy permit or is habitable.

After reviewing the record and considering the testimony, 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 warranted.

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, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (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. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is warranted.

The PTAB finds the appellant submitted sufficient evidence to show that the improvement was demolished on August 9, 2005. Moreover, the board of review's evidence supports this. The testimony in this matter establishes that the county pro-rates the improvement assessment from the date of demolition. Therefore, the PTAB finds that no improvement existed for 39.73% of the 2005 assessment year and that a reduction in the subject's improvement assessment 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank J. 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: June 18, 2010

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.