



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

APPELLANT: Mary Jo Peterson
DOCKET NO.: 05-23492.001-R-1
PARCEL NO.: 09-35-219-003-0000

The parties of record before the Property Tax Appeal Board are Mary Jo Peterson, the appellant, by attorney Jason T. Shilson of O'Keefe Lyons & Hynes, LLC in 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:

LAND: \$ 14,938
IMPR.: \$ 23,363
TOTAL: \$ 38,301

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 14,364 square foot parcel improved with a 114-year-old, one and one-half story, single-family dwelling of frame construction containing 1,320 square feet of living area and located in Maine Township, Cook County. Features of the residence include one bathroom and a full-unfinished basement.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming the subject's market value is not accurately reflected in its assessment. The appellant submitted an affidavit (Exhibit 1) disclosing that on December 4, 2004 upon the appellant's return from a trip, found water throughout the house and that the accompanying water damage made the residence uninhabitable. The affidavit also disclosed that the appellant retained an environmental specialist, EH Solutions, Inc. (EH), to conduct a mold evaluation report (Exhibit A). As a result of the mold assessment, EH concluded that several areas of the residence had excessive mold levels that were harmful to humans and recommended that any contaminated materials be removed

from the house before it could be occupied. However, the affidavit further disclosed that the appellant's insurance company has yet to approve the recommended mold remediation and consequently, the subject property has remained vacant and uninhabitable. In support of this argument, the appellant submitted a three-page brief, various photographs of the subject, a copy of a three-page affidavit, a copy of the Initial Mold Evaluation Report from EH Solutions, Inc., a copy of a two-page letter from R.S. Rozak & Company as well as other information.

In addition, the appellant argued that the subject's improvement assessment is incorrect due to vacancy. The appellant argued that because the subject property is vacant and uninhabitable, an 80% vacancy factor should be applied to the subject's improvement assessment. Based upon 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 final assessment of \$38,301 was disclosed. The subject's assessment reflects a fair market value of \$392,027, when applying the 2005 three-year median level of assessments of 9.77% for Cook County class 2 properties as determined by the Illinois Department of Revenue. The subject's improvement assessment is \$23,363 or \$17.70 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 one and one-half story, single-family dwellings of frame construction with the same neighborhood code as the subject. The improvements range in size from 1,221 to 1,425 square feet of living area and range in age from 94 to 101 years old. The comparables contain one bathroom, a partial or full-unfinished basement and a two-car garage. The improvement assessments range from \$18.11 to \$19.73 per square foot of living area. 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.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.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 arms-length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (86 Ill.Adm.Code §1910.65(c)) Having reviewed the record and considering the evidence, the Board finds the appellant has not satisfied this burden.

The appellant submitted evidence disclosing that on December 4, 2004 upon the appellant's return from a trip, found water throughout the house and that the accompanying water damage made the residence uninhabitable. The appellant's evidence further disclosed that the appellant's insurance company has yet to approve the recommended mold remediation and consequently, the subject property has remained vacant and uninhabitable. Therefore, the appellant argued the subject's improvement assessment was excessive. The Property Tax Appeal Board finds the appellant's overvaluation argument unpersuasive. The Board further finds the appellant failed to provide any market data, cost estimates or substantive evidence to show how the subject's market value was negatively impacted by the water and mold problems. Consequently, the Board finds a reduction in the subject's assessment is not warranted.

In addition, the Property Tax Appeal Board finds no evidence in the record that the subject's improvement assessment is incorrect when vacancy is considered. The mere assertion that vacancies in a property exist does not constitute proof that the assessment is incorrect or that the fair market value of the property is negatively impacted.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has failed to adequately demonstrate by a preponderance of the evidence that the subject dwelling was overvalued and a reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn P. 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: May 20, 2011

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.