

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Carl Bronge
DOCKET NO.: 05-24472.001-C-1 & 05-24472.002-C-1
PARCEL NO.: 15-07-108-058-0000 & 15-07-108-059-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Carl Bronge, the appellant, by attorney Deborah Petro of Chicago and the Cook County Board of Review.

The subject property consists of a class 5-29 motel containing approximately 10,000 square feet of building area located in Proviso Township, Cook County.

The appellant, through counsel, appeared before the PTAB and submitted documentation to demonstrate that the subject property was improperly assessed. This evidence was timely filed by the appellant pursuant to the Official Rules of the PTAB. In support of the request for relief due to the subject's diminished income due to vacancy the appellant prepared and submitted occupancy/vacancy affidavits for the subject property disclosing the property was vacant between September and December of 2005. The appellant requested that an occupancy factor of 66% be applied to the improvements for 2005. The appellant's brief revealed that the property was purchased in September of 2005 but did not provide any evidence of the purchase. In addition the appellant submitted evidence that the subject property was wrecked and removed December 15, 2005. Based on this evidence the appellant requested relief in the subject's assessment.

The board of review did not submit its "Board of Review-Notes on Appeal". Consequently the Property Tax Appeal Board finds the board of review in default.

After reviewing the record and considering the evidence, the PTAB finds that it has jurisdiction over the parties and the subject matter of this appeal.

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

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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.	PROPERTY NO.	LAND	IMPR.	TOTAL
05-24472.001-C-1	15-07-108-058	\$ 9,482	\$41,931	\$ 51,413
05-24472.002-C-1	15-07-108-059	\$15,444	\$87,381	\$102,825

Subject only to the State multiplier as applicable.

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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, 728 N.E.2d 1256 (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. Section 1910.65 *The Official Rules of the Property Tax Appeal Board* (86 Ill.Adm.Code §1910.65(c)).

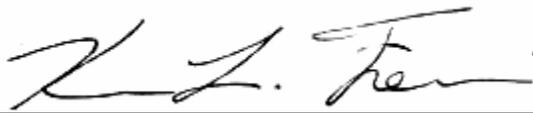
The appellant provided evidence of the subject's partial 2005 occupancy. The Board finds the fact that the subject property was not occupied during a portion of 2005 does not demonstrate the subject was not equitably assessed. Additionally, there was no showing that the subject's market value was impacted by its vacancy during 2005. The brief indicated a 2005 sale but no evidence of a sale price was submitted to indicate a possible market value. Finally, there was no showing by the appellant that the Cook County assessment officials had any standard gradation or policy of adjusting a residential property's assessment because of vacancy or occupancy. No Assessor's printout was provided to disclose whether an occupancy factor was applied for 2005. For these reasons the Property Tax Appeal Board gives little weight to the appellant's argument.

On the basis of the evidence submitted by the parties, the Property Tax Appeal Board finds that the evidence has not demonstrated that the subject is assessed in excess of that which equity dictates. Therefore, the Property Tax Appeal Board finds that a reduction in the subject's assessment 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.



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: October 10, 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.