



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

APPELLANT: DS Development
DOCKET NO.: 05-24751.001-R-1 through 05-24751.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are DS Development, the appellant(s), by attorney Mitchell L. Klein, of Schiller Klein PC of 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
05-24751.001-R-1	05-31-303-021-0000	6,809	0	\$6,809
05-24751.002-R-1	05-31-303-022-0000	6,809	0	\$6,809

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two parcels of land totaling 5,320 square feet. The improvement on the property was demolished. The appellant argued the fair market value of the land only 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 Glenview on September 3, 2004 for a demolition date of September 14, 2004. In addition, the appellant presented an affidavit from the appellant stating the property was demolished in September 2004 and the construction of a new improvement began in 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 total assessment of \$45,076 was

disclosed. Of this amount, \$31,458 was allocated to the improvement. In support of the subject's assessment, the board of review presented property characteristic printouts for four properties suggested as comparable to the subject and located within the subject's neighborhood. The properties consist of two-story, frame or masonry, single-family dwellings with two or two and one-half baths, one or two fireplaces, a partial or full basement and, for three properties, air conditioning. The properties range: in age from 60 to 61 years; in size from 2,020 to 2,342 square feet of living area; and in improvement assessments from \$17.89 to \$19.56 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant submitted a letter reiterating that the subject's improvement was demolished and that the property consisted of vacant land.

At hearing, the appellant, Derik Schiller, testified that the subject property was demolished on September 14, 2004. Appellant's exhibit #1 was submitted into evidence which is a copy of a photograph of the subject as it existed prior to demolition. Mr. Schiller testified that an improvement was constructed on the subject and was not complete until 2006. He also testified an occupancy permit was issued for the improvement in 2006.

The board of review's representative, Ray Schofield, testified that the age of the subject property as listed in the board of review's evidence is incorrect. He testified that the improvement did not exist in 2005.

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, 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 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 no improvement existed on the subject property for the 2005 tax year. The appellant testified that the improvement was

demolished in 2004 and that an occupancy permit was issued for the subject in 2006. The board of review reinforced this testimony by acknowledging that no improvement existed in 2005. Therefore, the PTAB finds that no improvement existed for 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 A. Huff

Member

Mario Morris

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: February 23, 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.