

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: James Koval
DOCKET NO.: 05-25208.001-R-1
PARCEL NO.: 04-12-206-006-0000

The parties of record before the Property Tax Appeal Board are James Koval, the appellant, by attorney Mitchell Klein of the law firm of Schiller, Klein & McElroy, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property is improved with a one-year old, single-family, residential dwelling of stucco construction containing 4,970 square feet of living area with a full basement.

The appellant's appeal is based on unequal treatment in the assessment process due to the subject's vacancy during the tax year in question. The appellant submitted verified information that the subject was not ready for occupancy until November 20, 2005. The current assessment is based upon a full year's occupancy. The subject's improvement assessment is \$80,065. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$16,013.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information for three comparable properties. The properties are single-family residential dwellings. Ages are not provided and their assessment per square foot of living area ranges from \$16.43 to \$20.80 based upon a square footage of living area that ranges from 4,194 to 4,629. The subject is assessed at \$16.11 per square foot. Based upon this evidence, 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. The Board further finds a reduction in the subject's assessment is warranted.

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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:

LAND: \$ 30,416
IMPR.: \$ 11,187
TOTAL: \$ 41,603

Subject only to the State multiplier as applicable.

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The appellant contends unequal treatment in the subject's improvement assessment due to a lack of occupancy as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

Section 9-180 of the Property Tax Code, states in pertinent part:

The owner of property on January 1 also shall be liable, on a proportionate basis for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the improvement was substantially completed or initially occupied or initially used, to December 31 of that year.

35 ILCS 200/9-180.

The evidence provided by the appellant is based upon an occupancy beginning on November 20, 2005. The proportionate basis for the taxes occasioned by the construction must be calculated from that date. Since the taxes have been calculated from January 1, 2005, the improvement assessment is excessive. Rather, the amount of improvement assessment should be prorated on a basis of the number of days the subject was occupied.

The Board finds the comparables submitted by the board did not address the appellant's argument based upon a lack of occupancy. After considering the evidence submitted by the parties, the Board finds the subject's per square foot improvement assessment is not supported and a reduction in the subject's 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.



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.