

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gus Morgan
DOCKET NO.: 06-22629.001-R-1
PARCEL NO.: 14-20-100-037-0000

The parties of record before the Property Tax Appeal Board (PTAB) are Gus Morgan, the appellant, by attorney Joanne P. Elliott of Elliott & Associates of Des Plaines and the Cook County Board of Review (board).

The subject property consists of a one-year-old, three-story building of masonry construction containing 6,093 square feet of living area and located in Lakeview Township, Cook County. The residence contains a full finished basement, air conditioning, three fireplaces and a two-car garage.

The Assessor's 2006 printout describes the subject as a class 2-11 apartment building of four units, a basement apartment and ten bathrooms and an occupancy factor of 51.5%. A more recent printout corrects the class to a 2-78 with three and one half bathrooms and no apartments.

The appellant, through counsel, submitted evidence before the PTAB claiming unequal treatment in the assessment process as the basis of the appeal. The appellant claimed the subject property was vacant and uninhabitable through all of 2006. In support of this claim the appellant submitted a 2004 settlement statement disclosing the purchase of an old class 2-11 building wrecked via a 2005 permit dated August 2005. A September 2005 permit initiated construction of a single family dwelling in 2005. Construction continued through 2006 as claimed by affidavits signed by both the owner and his contractor. A photo from the Assessor's web site dated July 25, 2006 disclosed the subject under construction. The owner claimed by affidavit that there was no occupancy until the sale in 2007. Based on this evidence the appellant requested a revision of the 2006 assessment.

The board submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment (with a 51.5 occupancy factor) of \$64,821, or \$10.63 per square foot of living area, was disclosed. Full occupancy would result in an improvement assessment of \$125,866 or \$20.67 per square foot. In support of

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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: \$16,272
IMPR. \$ -0-
TOTAL: \$16,272

Subject only to the State multiplier as applicable.

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the subject's assessment, the board offered three suggested comparable properties located within a quarter mile of the subject. The comparables consist of three-story single-family dwellings of masonry construction and range in age from two to four years. The comparables contain four or five bathrooms with some half-baths, with full or partial basements, all finished; all have air conditioning, fireplaces and two have two-car garages. The comparables range in size from 3,624 to 3,780 square feet of living area and have improvement assessments of between \$132,057 and \$134,960 or from \$35.70 to \$36.44 per square foot of living area. Based on this evidence, the board requested confirmation of the subject property's assessment.

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. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the PTAB finds the appellant has overcome this burden.

The PTAB finds the appellant's evidence clearly discloses that there is a class 2-78 under construction rather than a four unit class 2-11 with ten bathrooms and that there was no residential occupancy of the property during all of tax year 2006. The PTAB gives little weight to the board's evidence due to misclassification. Also, the board's comparables are all class 2-78 properties confirming the subject's single family status. However, the three comparables are not at all similar to the subject in that they are substantially smaller than the subject. The PTAB finds that the subject property is a newly constructed residence within 2006 that was never occupied in 2006. Clearly there was a class 2 use of the land but no occupancy.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject property was inequitably assessed by clear and convincing evidence and a reduction 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: August 29, 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.