



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

APPELLANT: Preta Inc.
DOCKET NO.: 06-25200.001-R-1
PARCEL NO.: 14-20-105-030-0000

The parties of record before the Property Tax Appeal Board are Preta Inc., the appellant(s), by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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: \$15,294
IMPR.: \$37,806
TOTAL: \$53,100

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel of land newly improved with three-story, masonry, single-family dwelling containing 4,056 square feet of living area, four and two-half baths, three fireplaces, air conditioning, and a full, finished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted a legal brief asserting that the subject property was not habitable and fit for occupancy during the 2006 assessment year. In addition, the appellant asserts that the Cook County Assessor and the Board of Review have a policy of applying pro-rata assessments to properties based on the vacancy and uninhabitable condition of that property. The appellant included a copy of the assessor's printout for the subject showing the subject received a 21.8% occupancy factor for 2006; an affidavit from an unreadable name attesting to the fact that the subject was not occupied during the 2006 assessment year; a copy of a letter from

the demolition company stating that the subject's improvement was demolished on March 15, 2005; a copy of the demolition permit; and a copy of the settlement statement.

As proof of the board's policy of granting vacancy relief based on a percentage rate of the improvement's assessment without analysis of a property's market value, the appellant presented the following documents: *Exhibit A*) copies of two PTAB decisions reducing the assessment due to the uninhabitable condition of the property under construction or rehabilitation; *Exhibit B*) a printout from the assessor's website stating that homes can be eligible for a partial assessment if the home was uninhabitable; and *Exhibits C through N*) copies of Cook County Assessor's Office decisions or board of review decisions granting a reduction in a property's assessed value due to partial or total vacancy or income, cost or market data along with appeal documents and assessor printouts. These decisions all state the reduction is for one year only. Documentation for *Exhibit E* as listed on the exhibit list was not included in the evidence.

At hearing, the appellant's attorney, David Bass, asserted that the improvement was not occupied during 2006 and therefore, there should be no assessment on the improvement. He cites 35 ILCS 200/9-160 and 35 ILCS 200/9-180 to support the position that there should be no assessment on the improvement as it was not habitable or fit for occupancy in 2006. The appellant's attorney further argues that the board of review has a policy to partially assess or omit the assessment of the improvement due to the improvement not being occupied. Mr. Bass requested the PTAB take judicial notice of a prior PTAB decision, 05-20619-C-1. He then went on to describe each exhibit and argue how that exhibit supports the county's policy.

One group of documents was marked as *Exhibit C2* as it was not included as a marked exhibit on the appellant's exhibit list that was submitted into evidence. These documents were then described and the appellant's attorney argued their support of the subject's reduction. The record was left open for seven days for a clearer copy of the affidavit submitted in the appellant's evidence; this document was not submitted. The appellant's attorney acknowledged there was nothing in evidence to show on what date construction of the improvement was completed.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$37,806 and total assessment was \$53,100. This total assessment reflects a market value of \$543,501 using the Illinois Department of Revenue's 2006 three year median level of assessment of 9.77% for class 2 properties. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable and located within the subject's neighborhood. The properties are described as three-story, masonry, single-family dwellings with three and one-half or four and one-half baths, air conditioning, a partial or full, unfinished basement, and, for two properties, two fireplaces. The

properties range: in age from two to seven years; in size from 4,178 to 4,456 square feet of living area; and in improvement assessments from \$31.77 to \$35.04 per square foot of living area. The property characteristic printout for the subject shows an occupancy factor of 21.8% for a partial assessment and that an inspection was conducted on March 27, 2006. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review's representative, Nick Jordan, rested on the evidence previously submitted. In response to questions regarding newly constructed residential improvements, Mr. Jordan testified that his personal knowledge is that the improvement is assessed as of the date that an occupancy permit is issued, but he could not confirm that. He also could not confirm if an occupancy permit is required on residential improvements. Mr. Jordan did not know why a 21.8% occupancy factor was placed on the subject property, but noted that there was a homeowner's exemption on the improvement as well.

After considering the evidence and hearing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants 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, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. Property Tax Appeal Board Rule 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

As to the appellant's argument that the subject was not habitable or fit for occupancy during the 2006 assessment year, the PTAB finds the appellant failed to submit sufficient evidence to support this argument. The only evidence provided was a demolition permit issued in March 2005 and an affidavit from an unidentified individual stating there was no occupancy during 2006. The appellant failed to show that the subject was not fit for occupancy or in an uninhabitable condition and not merely unoccupied.

As to the appellant's other argument, the PTAB finds the appellant failed to establish the policy and procedures of the board of review through competent testimony on how relief for vacancy is granted. Moreover, the appellant failed to show the

criteria used by the board of review to grant a reduction in assessed value based on vacancy or that the subject property met any of these criteria.

As to the previous PTAB appeal cited by the appellant, 05-20619, the PTAB finds that the reduction in this decision was based not on vacancy, but that the subject property should be treated the same as the similarly situated property adjacent to it. In this appeal, the appellant did not prove the subject property was treated differently than similarly situated properties. Therefore, the PTAB finds the subject property is not over assessed 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

J. R.

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 24, 2012

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.