



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

APPELLANT: Joyce Heneghan
DOCKET NO.: 06-25687.001-R-1
PARCEL NO.: 14-30-403-076-0000

The parties of record before the Property Tax Appeal Board are Joyce Heneghan, the appellant(s), by attorney Stephanie Park, of Park & Longstreet, P.C. in Rolling Meadows; 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: \$28,167
IMPR.: \$118,343
TOTAL: \$146,510

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 3,540 square feet of land improved with a four year old, masonry, three-story, single-family dwelling. The appellant argued the fair market value is not accurately reflected in the assessed value.

In support of this argument, the appellant, via counsel, submitted a copy of an affidavit from the appellant stating the vacant lot was purchased on May 17, 2000 for \$354,550 and that an occupancy permit has not been obtained because the building is still uninhabitable. A second affidavit from the appellant states the property is undergoing extensive rehabilitation and is not in livable condition. The appellant also included copies of schedule E recap sheets for the subject property showing the expenses for the subject property. These expenses are for auto/travel, mortgage interest paid, taxes, and expenses added to basis.

The appellant's attorney included a brief asserting that the subject's land was purchased for \$354,550 and that cost to construct for the start of construction until the end of the 2006

lien year was \$943,705. The brief then asserts that a partial assessment should then apply to the subject's improvement because it was not habitable in 2006. Black and white photographs of the subject's interior were also included.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$146,510 was disclosed. Of this amount, \$118,343 was allocated to the improvement. In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable to the subject and located within the subject's neighborhood and subarea. The properties consist of three-story, masonry, single-family dwellings with three and one-half baths, air conditioning, two fireplaces, and a full, finished basement. The properties are two years old and range in size from 3,867 to 3,958 square feet of living area and in improvement assessments from \$38.52 to \$52.79 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the appellant's attorney argued that the property was vacant or not habitable for 2006. The attorney asserted the photographs of the subject's interior were taken on April 15, 2007. She also acknowledged that the cost sheets do not show any costs for the actual costs of construction such as building materials or labor fees.

The board of review's representative, Nicholas Jordan, testified that the documentation of costs to construct does not include any of the costs needed to establish how much was spent to build the subject improvement. He asserted that the appellant failed to meet the burden of showing the subject was overvalued. He also argued the pictures are not dated and they do show that the property was substantially completed. He asserted that the property was fit for customary use during the 2006 assessment year and that there is value in the improvement. He asserted that there was no evidence to show the subject did not have heat or electricity during the lien year. He acknowledged that the subject does not have all its finish and trims, but that it is fit for customary use which is the standard used by the county for assessment purposes.

Mr. Jordan testified that the county performed a field visit in March 2006 and the subject was given a full assessment. He further testified there was a partial assessment for the improvement in 2005. Mr. Jordan further argued that no occupancy permit was submitted into evidence to show that the property was not habitable in 2006.

The appellant's attorney asserted that the board of review's full value based on the assessment of \$1,447,727 is a fair value for the subject, but that the improvement assessment should be reduced for a partial vacancy as the property was not fit for occupancy in 2006.

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.

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, 331Ill.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 appellant failed to meet the burden of showing overvaluation.

The PTAB finds the appellant failed to submit sufficient evidence to show that the subject improvement was not fit for customary use in 2006. As to the purchase of the land, the PTAB finds the sale in 2000 too far removed from the 2006 lien date to accurately reflect the subject's land value. As to the improvement, the PTAB finds the appellant failed to submit any evidence to show the cost to construct; the costs submitted were costs incurred by an investor for owning the property, not for building the improvement. In addition, the photographs submitted by the appellant were not dated nor was there any testimony to establish the date of the photographs. While the appellant's attorney argued that the improvement was uninhabitable during the 2006 assessment year, there was no evidence to support this claim. Therefore, the PTAB finds the appellant did not meet her burden by a preponderance of the evidence and no 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Acting 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: January 20, 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.