



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

APPELLANT: Jim Ellis  
DOCKET NO.: 06-26589.001-R-1  
PARCEL NO.: 13-06-311-019-0000

The parties of record before the Property Tax Appeal Board are Jim Ellis, the appellant, by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; 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:** \$ 8,758  
**IMPR.:** \$ 31,249  
**TOTAL:** \$ 40,007

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 7,820 square feet of land improved with a 57-year old, one and one-half story, masonry, single-family dwelling. The improvement contained 1,246 square feet of living area as well as one bathroom, a partial basement and a two-car garage.

As to the merits of this appeal, the appellant's attorney argued that the fair market value of the subject is not accurately reflected in its assessed value based upon the assertion that the subject's improvement was vacant during the tax year at issue as the basis for this appeal.

The appellant's pleadings included: a legal brief; a copy of the subject's printout from the assessor database along with a photograph, a copy of a building permit, and a copy of an excavating proposal.

The appellant's brief argues that the subject was vacant and unoccupied during tax years 2005 through 2007 and that a demolition permit was issued on March 22, 2007 with demolition occurring sometime in April, 2007. In addition, the appellant

submitted a copy of an excavating proposal dated September 12, 2006. Based upon this data, the appellant requested that a 20% occupancy factor be applied to the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed as \$40,007. In addition, the board of review submitted descriptive and assessment data regarding one suggested comparable located in the subject property's subarea. The property is improved with a 54-year old, one and one-half story, masonry, single-family dwelling. The improvement contains 1,255 square feet of living area as well as a full basement, two bathrooms, one fireplace, and a two-car garage. Moreover, the board of review's grid analysis reflected that the subject sold on June 1, 2005 for a price of \$440,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record as well as considering the evidence, 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. *86 Ill.Admin.Code 1910.63(e)*. 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 Board finds that the appellant has not met the burden of demonstrating that the subject is overvalued and that a reduction is not warranted.

The Board finds that the appellant submitted evidence relating to the subject's future excavation costs and demolition; however, the appellant failed to provide definitive dates of when the improvement's demolition commenced and ended. Therefore, the Board finds the appellant's argument unpersuasive. Further, the Board finds that the board of review failed to provide any evidence that the subject's sale in tax year 2006 was an arm's length transaction.

On the basis of this analysis, the Board finds that the evidence has supported the subject's market value and assessment as determined by the assessor and that 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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 18, 2011

*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.