



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

APPELLANT: 1317 Moorman & Paul Moor, LLC
DOCKET NO.: 06-28623.001-C-1 through 06-28623.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are 1317 Moorman & Paul Moor, LLC, the appellant, by attorney David C. Dunkin, of Arnstein & Lehr 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-28623.001-C-1	17-06-231-021-0000	8,075	440	\$8,515
06-28623.002-C-1	17-06-231-022-0000	32,222	1,892	\$34,114

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two land parcels comprising 6,238 square feet of land.

The appellant, via counsel, argued that the subject property's classification should be corrected and that the market value of the subject property is not accurately reflected in the property's assessed valuation due to vacancy as the bases of this appeal.

In support of the argument, the appellant's brief asserted that the subject property is vacant land and should be accorded that classification for tax year 2006. In support of this assertion, the appellant submitted a copy of the subject's neighborhood map; two color photographs of the subject; a copy of the Cook County Classification Ordinance; and a copy of the Cook County Assessor's definitions of class codes. The attorney's brief further asserted that the subject property was a parking lot and that excavation commenced in late 2006 as part of new construction. In addition, he argued that in using Exhibit E, the class code definitions, that the subject is classified

incorrectly as 5-90 property defined as "commercial minor improvement", while the subject should be classified as a 1-00 property defined as "vacant land". Based on this evidence, the appellant requested a reduction in the subject's valuation and assessment.

At hearing, the appellant's attorney stated that he had personally taken the photographs that were submitted sometime in the Fall/Winter of 2006. He indicated that he had no personal knowledge as to what type of structure, if any, was on the property as of the assessment date, January 1, 2006. He surmised that a parking lot with broken up concrete was located on the subject property. In support, he referred to Exhibit D which is a one-page printout from the city of Chicago's website which indicates 13 various construction reviews from March, 2006, to October, 2006. This Exhibit which is identified as page #1 of 2 also states that the "owners of this address received a permit on October 18, 2006" without further explanation. Moreover, the printout provided a description of the property as "a new four-story, mixed-use, masonry building with six units".

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment of \$42,629 was disclosed. The total assessment reflects a fair market value of \$112,181 or \$18.08 per square foot of land when using the Cook County Ordinance level of assessment for tax year 2006 of 38% for Cook County class 5A commercial property is applied thereto.

In support of the assessment, the board's memorandum stated that the County Recorder of Deeds Office reflected the recording of a Special Warranty Deed for only one of the subject's parcels which was executed on November 30, 2005 for a value of \$775,000. Copies of the deed and real estate transfer declaration were attached to these pleadings. As to the appellant's assertion that the subject property is vacant land, the board of review argued that this assertion is unsupported. The board of review asserted that as of the statutory date of January 1, 2006, that the subject property was correctly classified as a commercial property used as a parking lot. In addition, the board submitted an assessor's office printout "4906" which cited a date of September 12, 2007 as the date in which a demolition permit to wreck old improvements and construct new improvements was issued by the city of Chicago. The data reflects that the estimated occupancy date of the new improvements to be November 1, 2007.

In support of these assertions, the board of review submitted copies of: an aerial photograph of the subject parcels as well as numerous copies of property record cards, the last page of which reflected a building sketch entitled "garage parking". As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative testified that the board's documentation reflects that permits were issued in October, 2006, for a new structure to be constructed on the

subject and not on the assessment date at issue of January 1, 2006. Moreover, she indicated that the permit page located within the board's evidence reflects a permit issued on October 18, 2006 for a new building and that a partial assessment was accorded to the subject. She also noted that the subject's real estate transfer declaration indicated on line 8k that the subject's parcel was currently used as a vacant parking lot and not as vacant land.

After considering the arguments and/or testimony as well as reviewing 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. 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 Board concludes that the evidence indicates a reduction is not warranted.

The appellant submitted limited documentation asserting that the subject was incorrectly classified and assessed. The appellant's brief admits that as of the assessment date at issue, January 1, 2006, that the subject was improved with a parking lot and then continues on by asserting that later in the 2006 tax year the parking lot was excavated. The Board finds that the appellant's assertion of vacant land is rebutted by the appellant's own brief and that the assertion of subsequent excavation is unsupported. Moreover, the real estate transfer declaration relating to the subject's purchase in November, 2005, indicates on line 8k that the property was currently a vacant parking lot, whereas line 8a relating to vacant land/lot was not marked as the current use. Therefore, the Board finds unpersuasive the appellant's vacant land argument.

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: July 19, 2013



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.