



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

APPELLANT: Rock Builders, Inc.  
DOCKET NO.: 06-29589.001-R-1  
PARCEL NO.: 17-06-431-019-0000

The parties of record before the Property Tax Appeal Board are Rock Builders, Inc., the appellant, by attorney Allen A. Lefkovitz and Christopher Sarris, of Allen A. Lefkovitz & Associates P.C. in Chicago; and the Cook County Board of Review.

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:** \$ 10,920  
**IMPR.:** \$ 33,608  
**TOTAL:** \$ 44,528

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 3,250 square feet of land improved with two buildings. The first building is a 108-year old, two-story, frame, multi-family dwelling with four apartments and 2,184 square feet of living area, while the second building is a 112-year old, two-story, frame, multi-family dwelling with two apartments and 2,704 square feet of living area.

The appellant's attorney raised two arguments: first, that the subject's property is overvalued and second, that there was unequal treatment in the assessment process as the bases of this appeal.

The appellant's pleadings assert that the subject was purchased on March 4, 2004 for \$440,000. In support of this assertion, the appellant submitted copies of: a real estate contract, a settlement statement, multiple color photographs, an affidavit, and the subject's property characteristics printouts. The printouts reflect that the subject is improved with two buildings. The photographs depict two buildings which are boarded up and located on the same land parcel. The real estate contract entered into with a Century 21 real estate brokerage

firm and the settlement statement indicate that the subject was purchased in March, 2004, for a value of \$440,000. The affidavit was undertaken by the manager of the purchaser, Jaroslaw Moskal. The affiant stated that as the manager of the developing purchaser that he had personal knowledge that the subject's parcel and improvements were purchased for the purpose of demolition and then construction of a new building. The affiant also states that the real estate has been vacant and boarded up since the closing date of said purchase.

In support of the equity argument, the appellant submitted minimal descriptive and assessment data for three suggested comparables. The properties contain land parcels with 2,400 square feet of land area and an improvement ranging in size from 1,624 to 3,432 square feet of living area. These properties sold from December, 2005, to July, 2006, for prices that ranged from \$449,000 to \$575,000 representing improvement assessments that range from \$12.89 to \$20.17 per square foot. The subject's improvement assessment is \$15.32 per square foot of living area using the total square footage of both buildings.

In addition, the appellant's pleadings included copies of legal arguments, board of review decisions or a Board decision relating to properties other than the subject. The appellant's attorney asserted that since the aforementioned properties received an assessment reduction, so too should the subject property. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney asserted that since the subject's buildings are vacant and boarded up that additional assessment relief should be accorded these buildings. In support of his assertion, he submitted Appellant's Group Hearing Exhibit #1 without objection from the board's representative. This Exhibit contains a copy of the board of review's 2007 decision relating to this subject as well as copies of the taxpayer's pleadings and two photographs submitted at the board of review's hearing. The board's 2007 decision reflected a conspicuous stamp stating, "one year only" on the face of the decision. The appellant's attorney stated that he personally took the photographs contained in this Exhibit and that there were no changes to the subject's buildings prior to 2008. The subject's demolition permit was issued on February 28, 2008. A copy of this permit was marked and entered into the record as Appellant's Hearing Exhibit #2 without objection from the board's representative.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$85,782 for both improvements and the single land parcel pursuant to the submitted property characteristic printouts. The first improvement containing 2,184 square feet is accorded an improvement assessment of \$32,752 or \$15.00 per square foot of living area. The second improvement containing 2,704 square feet is accorded

an improvement assessment of \$42,110 or \$15.57 per square foot of living area.

In addition, the board of review submitted a grid analysis with descriptive and assessment data relating to four suggested comparables relating to the subject's first improvement of 2,184 square feet. The properties are improved with a two-story, masonry, multi-family dwelling. They ranged: in age from 116 to 128 years; in size from 2,200 to 3,168 square feet of living area; in units from three to four apartments; and in improvement assessments from \$16.41 to \$24.49 per square foot. The board's analysis reflected that the subject and the suggested comparables were accorded an average condition.

Moreover, the board of review submitted property characteristic printouts of four properties relating to the subject's second improvement, which contains 2,704 square feet. These printouts indicate that the properties were improved with a two-story, masonry, multi-family dwelling. They ranged: in age from 98 to 123 years; in size from 2,192 to 3,124; in units from two to four apartments; and in improvement assessments from \$17.34 to \$19.99 per square foot of living area.

At hearing, the board's representative rested on the evidence submissions. The board's representative testified that the board's policy regarding a vacancy/occupancy factor is that if the purchased improvements were vacant at the time of sale, then that vacancy was a part of the purchase price. He stated that this was the basis for the board of review's denial of the application of an occupancy factor for this subject. Further as to the board's policy regarding demolition, he stated that the board would require the construction costs of the new structure in order to grant any such relief. In addition, he stated that he had no personal knowledge of the proximity of these suggested comparables to the subject. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney argued that the subject's sale price was the best reflection of market value and that since the property was vacant in tax year 2006, the property was further entitled to a 10% occupancy factor.

After hearing the testimony and/or arguments 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. *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 met the burden

of demonstrating that the subject is overvalued and that a reduction is warranted.

The Board finds that best evidence of the subject's market value is the subject's sale in March, 2004, for a value of \$440,000. The appellant's support documentation reflects that the sale had been advertised on the open market and that the buyer purchased the property as vacant buildings on a single land parcel. Further, the undisputed testimony of the board's representative indicated that the board's policy regarding vacancy/occupancy relief was that if the purchased improvements were vacant at the time of sale, then that vacancy was a part of the purchase price. Therefore, the Board finds that no further reduction is appropriate on the basis of vacancy relief. Furthermore, the board of review's 2007 decision supports a reduction to the subject's assessment, even though the decision clearly stated that this relief was for one year only.

On the basis of this analysis, the Board finds that the subject's fair market value for tax year 2006 is \$440,000 and that a reduction is warranted to the subject property's assessment.

Since the Board has found that a reduction is appropriate under the appellant's overvaluation argument, the Board shall not address the appellant's equity 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.

*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: August 19, 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.