



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

APPELLANT: Rock Builders, Inc.  
DOCKET NO.: 06-29593.001-R-1  
PARCEL NO.: 17-06-206-020-0000

The parties of record before the Property Tax Appeal Board are Rock Builders, Inc., the appellant, by attorney Allen A. Lefkovitz, 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:** \$ 13,248  
**IMPR.:** \$ 24,143  
**TOTAL:** \$ 37,391

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 2,400 square feet of land improved a 118-year old, two-story, frame, single-family dwelling with 1,664 square feet of living area as well as two full bathrooms.

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 December 1, 2005 for \$449,000. The pleadings included copies of two building permits and a photograph. The photograph depicted a two-story, frame building. The first building permit is dated March 9, 2006 for the wreck and removal of a two-story single family brick residence. The second building permit dated February 14, 2006 is for the construction of a masonry building with a detached two-car garage noting that it was a conditional permit subject to field inspection.

Furthermore, the appellant's pleadings included copies of a brochure relating to the board of review's official rules, legal arguments, board of review decisions and/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. Lastly, the appellant argues that proration relief should be granted the subject because it had not been occupied in 2006. Based upon this analysis, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney asserted that the subject's improvement assessment should be prorated to reflect the demolition of the subject's initial improvement from March, 2006 through the end of tax year 2006 because the building was not present on the property for the entire year. He also indicated that the board of review had accorded the subject an assessment reduction in tax year 2007. In support of this assertion, the appellant submitted Appellant's Hearing Exhibit #1 without objection. This Exhibit contains a copy of the board's 2007 decision evidencing a total assessment of \$18,216 for the subject as well as a copy of the appellant's brief submitted at the board's hearing. In support of the prior assertion, the appellant submitted Appellant's Hearing Exhibit #2 which is a copy of the contractor's affidavit and waiver of lien dated September 20, 2006 wherein Apex Excavating Inc. indicated that this subject property was excavated and demolished.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$49,794 reflecting an improvement assessment of \$36,546 or \$21.96 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. The properties are improved with a two-story, masonry, single-family dwelling. They ranged: in age from 103 to 116 years; in size from 1,866 to 2,064 square feet of living area; and in improvement assessments from \$20.21 to \$27.75 per square foot. The board's analysis reflected that the subject and the suggested comparables were accorded an average condition.

Moreover, the board submitted sales data for property #1. The sale occurred on April 1, 2006 for price of \$1,250,000, or \$647.00 per square foot of living area, while the subject's sale price of \$449,000 reflected a price of \$269.83 per square foot.

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 the board of review requires a definitive date of when demolition begins and ends in order to grant a taxpayer any such relief. He indicated that these dates were not disclosed to the board of

review in this instance nor was a photograph provided by the taxpayer depicting what improvement existed on the subject as of the assessment date as issue, January 1, 2006. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney reiterated his prior arguments, while cited 35 ILCS 200/9-180 as authority for a proration of the subject's assessment due to the demolition of the subject's improvement.

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 both parties cited the subject's sale in December, 2005, for a price of \$449,000 as the best evidence of market value. 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.

On the basis of this analysis, the Board finds that the subject's fair market value for tax year 2006 is \$449,000 and that a reduction is warranted to the subject property's assessment. Moreover, the Board finds that the subject's improvement assessment should be prorated pursuant to 35 ILCS 200/9-180. The appellant's evidence reflected that a demolition permits were issued in February and March of 2006, but that excavation and demolition were not completed until the issuance of the contractor's affidavit which was dated on September 20, 2006. Therefore, the Board shall apply an appropriate proration to reflect the demolition of the improvement by the end of September, 2006.

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 M. Louie*

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.