



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

APPELLANT: Luis Martinez
DOCKET NO.: 06-29668.001-R-1
PARCEL NO.: 16-02-202-001-0000

The parties of record before the Property Tax Appeal Board are Luis Martinez, 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 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: \$ 7,200
IMPR.: \$ 780
TOTAL: \$ 7,980

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,000 square foot parcel of land improved with a 93-year old, two-story, masonry, multi-family dwelling. The improvement contains 8,230 square feet of living area and six apartments therein.

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 an affidavit, two photographs, a copy of a building/demolition permit, and a copy of a parcel map from the Cook County Assessor's Office.

The appellant's brief argues that the subject was vacant and unoccupied from January, 2006, through April 30, 2006 and that a demolition permit was issued on April 26, 2006 with demolition

concluding sometime in May, 2006. In support of this assertion, the appellant submitted a copy of the demolition permit as well as two photographs depicting the early stages of a building being erected on the subject's parcel. In addition, the appellant submitted an affidavit stating the subject property was scheduled for demolition. Said affidavit was dated April 26, 2006. Based upon this data, the appellant requested that a 5% occupancy factor be applied to the subject property.

At hearing, the appellant's attorney asserted that he had no personal knowledge of a definitive demolition date for the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed as \$9,543. In addition, the board of review submitted descriptive and assessment data regarding four suggested comparables. The properties are improved with a three-story, masonry, multi-family dwelling with a full basement. The improvements range: in age from 78 to 107 years; in improvement size from 6,936 to 8,400 square feet of living area; and in improvement assessments from \$8.06 to \$8.41 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board's representative testified that it is a board of review policy that a building's assessment is prorated from the demolition date to the end of the assessment year. Looking to the board of review's evidence submission specifically the second to last page therein, he noted that the board's analyst initially accorded the subject a 66.7% proration applicable to the improvement assessment accounting for the removal of the subject's improvement, which the board's commissioners' subsequently rejected for an unexplained reason.

After hearing the testimony and/or arguments 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 evidence has demonstrated that the subject is overvalued and that a reduction is warranted.

The Board finds that the appellant submitted evidence relating to the subject's demolition which was completed in May of 2006. Even though the appellant had not proffered a definitive demolition date, the Board finds that the board of review's

evidence noted an appropriate improvement proration of 66.7% applicable to the subject. However, the evidence was further silent as to why that proration was not applied. Therefore, the Board finds the board of review's evidence supports a reduction in the subject's improvement assessment.

On the basis of this analysis, the Board finds that the evidence has not supported the subject's market value and assessment as determined by the assessor and that a 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

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.