



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

APPELLANT: Walsh Development
DOCKET NO.: 06-31004.001-R-1
PARCEL NO.: 14-32-227-023-0000

The parties of record before the Property Tax Appeal Board are Walsh Development, the appellant(s), by attorney Patrick J. Cullerton, of Thompson Coburn LLP 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:

LAND: \$ 20,874
IMPR.: \$ 117,255
TOTAL: \$ 138,129

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel of land newly improved with two-story, masonry, single-family dwelling containing 2,730 square feet of living area, five and one-half baths, air conditioning, a fireplace, and a partial, unfinished basement. The appellant, via counsel, argued that there was unequal treatment in the assessment process as the basis of this appeal.

In support of the equity argument, the appellant submitted a legal brief asserting that the board of review must uniformly apply a policy to all taxpayers. The appellant asserts that the Cook County Assessor and the Board of Review have a policy of applying partial assessments to properties based on the vacancy of that property. The appellant included copies of affidavits from the appellant's representative attesting that the subject was vacant for the 2006 assessment year.

As proof of the board's policy of granting vacancy relief based on a percentage rate of the improvement's assessment without

analysis of a property's market value, the appellant presented the following documents: *Exhibit #1*) a copy of an affidavit from a Cook County Assessor's Office employee attesting to a particular property as receiving an occupancy factor based on the habitability of the property along with a legal brief concerning the property; *Exhibit #2 through #20*) copies of Cook County Assessor's Office or Cook County Board of Review's decisions granting a reduction in a property's improvement assessment and the taxpayer's brief asking for a reduction based on vacancy; *Exhibit #21*) printout from the board of review's website for procedures for individuals representing themselves and from the assessor's website for class 3 properties; and *Exhibit #22*) copies of printouts of various documents from the Cook County assessor's and the board of review's websites.

At hearing, the appellant's attorney, David Bass, asserted that the improvement was not occupied for the 2006 assessment year. Mr. Bass then went on to described each exhibit and argue how that exhibit supports the county's policy. Mr. Bass asserted that several of the exhibits did not pertain to the vacancy argument made by the appellant and should not have been included as evidence. He acknowledged that there is no evidence to show when construction on the improvement was complete or when an occupancy permit was issued.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$117,255 and total assessment was \$138,129. In support of the subject's assessment, the board of review submitted descriptions and assessment information on four properties located with the subject's neighborhood. These properties are described as two-story, masonry, single-family dwellings with between two and one-half and five and one-half baths, air conditioning, a full basement with two finished, and, for two properties, one or two fireplaces. The properties range: in age from four to 12 years; in size from 2,880 to 3,288 square feet of living area; and in improvement assessments from \$52.93 to \$79.88 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

At hearing, the board of review's representative, Nick Jordan, rested on the evidence previously submitted. In response to questions in regards to assessing newly constructed improvements, Mr. Jordan testified the assessment is based on the certificate of occupancy, when the property is owner occupied, or when the improvement is substantially compete or habitable. He testified that the category used depends on each individual case.

After considering the evidence and hearing the testimony, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County

Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule* 1910.65(b). Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellant has not met this burden and that a reduction is not warranted.

As to the appellant's argument that the subject was not occupied during the 2006 assessment year, the PTAB finds the appellant failed to submit sufficient evidence to establish a reduction. The only evidence provided were affidavits stating there was no occupancy during 2006. The appellant failed to show that the subject was not fit for occupancy or in an uninhabitable condition and not merely unoccupied.

As to the appellant's other argument, the PTAB finds the appellant failed to establish the policy and procedures of the board of review through competent testimony on how relief for vacancy is granted. Moreover, the appellant failed to show the criteria used by the board of review to grant a reduction in assessed value based on vacancy or that the subject property met any of these criteria. Therefore, the PTAB finds the subject property is not over assessed 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

Frank J. Huff

Member

Mark Morris

Member

JR

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: February 24, 2012

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.