



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

APPELLANT: John Weber
DOCKET NO.: 07-02134.001-R-1
PARCEL NO.: 06-21-204-009

The parties of record before the Property Tax Appeal Board are John Weber, the appellant; and the Lake 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 Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$6,794
IMPR.: \$3,836
TOTAL: \$10,630

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 5,227 square foot parcel improved with a 79 year-old, one-story frame dwelling that contains 1,492 square feet of living area. The subject is located in Round Lake Beach, Avon Township, Lake County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a letter from a structural engineer which stated the subject dwelling had burned in February 2007 and was "in very poor condition. None of the structure is salvageable."

The appellant testified he also sought a reduction in the subject's land assessment because the Village of Round Lake Beach required him to purchase a construction permit for a new house. However, he submitted no credible market evidence to demonstrate the subject's land value had been negatively impacted by the structure fire. Regarding the dwelling, the appellant testified

he could not get a demolition permit for the burned home without also paying \$32,000 to \$39,000 for permits to build a new home on the subject parcel subsequent to removal of the destroyed home. He hoped to be able to build a new home on the subject parcel at some point, but could not afford the construction permits at the time. He then testified that circumstances compelled him to sell the subject parcel to the village for \$25,000 because if he refused, the village would condemn the subject dwelling and attach a lien to the property, according to a realtor. The appellant acknowledged the subject dwelling was habitable prior to the fire and that a tenant had occupied it. The appellant also asserted his insurance company had considered the subject dwelling a total loss after the fire and had compensated him in full for the value of the home. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$6,115 and the improvement assessment be reduced to \$0.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$14,999 was disclosed. In support of the subject's assessment, the board of review submitted the subject's property record card, photographs and a letter prepared by the township assessor. The letter indicated the assessor's office was not notified of the subject structure fire that occurred on February 17, 2007 until January, 2008. Field personnel visited the site and observed the subject dwelling was "boarded up and left standing for the year." "The assessor's office policy is to leave the maximum of 50% on the any (sic) unlivable properties until a cost of cure has been submitted to the office or until the demolition has been completed."

During the hearing, the board of review's representative called Avon Township deputy assessor Penny Heckel as a witness. Heckel opined the subject dwelling could still have had some value if the home was dismantled and remaining structural materials were to be sold.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject property's assessment is warranted. The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds no dispute between the parties that the subject dwelling was heavily damaged in a fire on February 17, 2007. The appellant contends the subject should have no improvement

assessment for the 2007 assessment year due to the fire and that the subject's land assessment should be reduced to \$6,115. The board of review contends the subject's land value and corresponding land assessment was not impacted by the dwelling fire. The Board finds the appellant submitted no evidence to support his claim that the subject's land value had been diminished. Therefore, the Board finds no reduction in the subject's land assessment is warranted.

However, regarding the subject's improvement assessment, the Board finds a reduction is justified. The township assessor's office has a policy of leaving a 50% assessment on "any unlivable properties until a cost of cure has been submitted to the office or until the demolition has been completed." The appellant submitted a letter from a structural engineer who inspected the subject dwelling and found it was "in very poor condition. None of the structure is salvageable." The assessor's office contends the structure could have been sold for the value of the remaining materials. The appellant testified the subject dwelling was habitable and was occupied by a tenant prior to the fire. Notwithstanding the assessor's office policy, the Property Tax Appeal Board finds the subject dwelling had no practical value subsequent to the fire and that a pro-rated assessment of the dwelling for 2007 is warranted. The Board finds Section 9-180 of the Property Tax Code is applicable in this matter.

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use. (35 ILCS 200/9-180)

Since the subject dwelling was habitable and occupied by a tenant until the February 17, 2007 fire, a proration of the subject's \$29,790 improvement assessment is appropriate from January 1, 2007 through February 16, 2007, a period of 47 days. The Board gave no weight to the appellant's contention that the subject had no value because he could not afford to demolish the dwelling and could not afford construction permits to build a new home. Based on this analysis, the Property Tax Appeal Board finds the appellant has met his burden of proving overvaluation by a preponderance of the evidence and the subject's improvement assessment is excessive and 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 P. 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: March 23, 2010

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.