



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

APPELLANT: Haran Properties Inc.
DOCKET NO.: 07-20985.001-R-1
PARCEL NO.: 31-04-414-011-0000

The parties of record before the Property Tax Appeal Board are Haran Properties Inc., the appellant by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont; 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: \$5,297
IMPR: \$ 0
TOTAL: \$5,297

Subject only to the State multiplier as applicable.

ANALYSIS

The property consists of an 11,037 square foot parcel of land improved with a two story, new construction, single family frame and masonry dwelling containing 3,780 square feet.

The appellant contends that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In the support of this argument, appellant's counsel offered a short brief and the appellant's signed notarized construction affidavit indicating the subject improvement was newly constructed and not occupied during 2007. The appellant asserted that on January 1, 2007, the subject property consisted of a vacant parcel of residential land. On December 31, 2007, The appellant argued the residence was still under construction. As of December 31, 2007, the City of Country Clubs Hills had yet to issue an Occupancy Permit for the property, and construction was ongoing and the property was unfit for occupancy.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$22,877 was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting

of two-story, frame and masonry single family dwellings that are one year old. The dwellings range in size from 3,761 to 3,780 square feet of living area. Features include full unfinished basement, air conditioning, three-car garage and a fireplace. These properties have improvement assessments ranging from \$4.93 to \$6.26 per square foot of living area. The board of review evidence disclosed that the subject received a 55.6% occupancy factor. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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's assessment is warranted.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). 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 concludes that the evidence indicates a reduction is warranted.

In this appeal, the appellant's counsel presented a brief contending the subject is incorrectly assessed. Counsel argued that the subject improvement was not occupied prior to December 31, 2007. Therefore, the Board finds that the appellant has met this burden.

The Board finds the appellant's evidence consists of a short brief written by its attorney and the appellant's signed notarized construction affidavit indicating the subject improvement was newly constructed and not occupied during the year 2007. As of December 31, 2007, the City of Country Clubs Hills had yet to issue an Occupancy Permit for the property, and construction was ongoing and the property was unfit. The Board finds the appellant's argument persuasive. The Board further finds the subject was unoccupied and uninhabitable in 2007. Therefore, the Board finds a reduction is warranted.

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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.