



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

APPELLANT: Gaelic Construction Inc.
DOCKET NO.: 07-21078.001-R-1
PARCEL NO.: 31-20-314-008-0000

The parties of record before the Property Tax Appeal Board are Gaelic Construction Inc., the appellant, by attorney George Michael Keane, Jr., of Keane and Keane 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: \$ 5,805
IMPR.: \$ 30,972
TOTAL: \$ 36,777

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,537 square foot parcel of land improved with a one-year old, two-story, frame and masonry building.

The appellant argued 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 support of the market value argument, the appellant's pleadings included copies of: an attorney's brief, the subject's property characteristic printouts; an affidavit; a building permit from the Village of Matteson; and a building contract. In addition, the appellant's first page of the petition for residential property tax appeal reflects that the subject property's owner of record is O'Hanlon Builders, Inc. located in Frankfort, Illinois.

The appellant's attorney submitted a brief wherein he argued that a building permit was issued for the subject on December 20, 2006 and that construction on the improvement began thereafter. He also asserted that there was a pending sale contract for the

house and lot as of June, 2007. However, said sale was not consummated; and therefore, the property was re-listed for sale. He indicated that as of September, 2007, the improvement's construction was substantially completed with possible upgrades for a final finish. In addition, the brief indicated that the county accorded a prorated assessment for the subject's improvement of 61.6% and submitted a copy of the subject's property characteristic printout in support thereof.

Moreover, the attorney submitted an affidavit from an employee of the construction company stating: that said company purchased the subject's parcel; that a building permit was issued on December 20, 2006; that the subject's improvement was substantially completed in September, 2007; that the subject property is listed on the open market for sale; but that no Certificate of Occupancy has been issued. The pleadings included a copy of the building permit as well as a copy of the building contract. Based upon this argument, the appellant asserted that the county's assessment proration of the subject's improvement was flawed and incorrect.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total partial assessment was \$36,777. As to the subject, the board also submitted copies of the subject's property characteristic printouts, which indicated that the subject's improvement contained 4,306 square feet of building area with amenities such as: three full and one half-baths, a full basement, one fireplace, and a three-car garage.

In addition, the board of review submitted descriptive and assessment data relating to one suggested comparable located on the same block, as is the subject property. The property contained a one-year old, two-story, frame and masonry building. The building contained 4,330 square feet of building area as well as three full and one half-baths, a full basement, one fireplace, and a three-car garage. The improvement assessment is \$2,134 or \$0.49 per square foot after being accorded a proration of 4.2% by the county. However, the printouts for this suggested comparable reflect the building had an invalid permit. As a result of its analysis, the board requested confirmation of the subject's assessment.

After considering the arguments and 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. 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 appellant failed to meet this burden and that a reduction is not warranted.

In determining the fair market value of the subject property, the Board initially questions the standing of Gaelic Construction, Inc. to bring this property tax appeal. The appellant's pleadings clearly indicate that the subject's owner is O'Hanlon Builders, Inc. without any submitted data clarifying that Gaelic Construction is responsible for the subject's property taxes.

Assuming arguenda that Gaelic Construction has properly brought this property tax appeal, the Board finds that the appellant failed to proffer sufficient evidence of either what improvements were present on the subject's parcel as of the assessment date at issue, January 1, 2007, or that the county assessor's prorated assessment was erroneous. In contrast, the attorney's brief as well as the submitted affidavit clearly indicated that the subject's improvement was substantially completed as of September, 2007, with minor finishes to be reconciled. Moreover, the appellant failed to provide any evidence that the county accords a prorated assessment to properties and what parameters and/or methodology, if any, are employed in developing a prorated assessment. Lastly, the Board finds unconvincing an unknown affiant's statement that no certificate of occupancy was issued to the subject property. Therefore, the Board finds unpersuasive the appellant's argument.

Based upon the evidence submitted into the record, the Board finds that the appellant has not met its burden and that the subject property's market value with related assessment is appropriate with no reduction 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: May 18, 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.