



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

APPELLANT: 1620 West Estes, LLC
DOCKET NO.: 07-21100.001-R-1
PARCEL NO.: 11-31-203-017-0000

The parties of record before the Property Tax Appeal Board are 1620 West Estes, LLC, 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: \$ 15,395
IMPR.: \$ 39,359
TOTAL: \$ 54,754

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,800 square foot parcel of land newly improved with six-unit, apartment building containing 7,974 square feet of building area. 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's brief indicates that subject improvement received a 50% occupancy factor for the 2007 assessment year, but that a 7% factor should have been applied. The appellant included a copy of an affidavit from the appellant's representative attesting that the subject was occupied for 7% of the 2007 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*) a copy of the collector's response to a motion for summary judgment in a circuit court objection matter; *Exhibits #3 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*) a printout of the Cook County 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. The appellant's exhibit list states Exhibit #21 were board of review rules; however, this documentation was not included in the evidence.

At hearing, the appellant's attorney, David Bass, asserted that the improvement was not occupied for 93% of the 2007 assessment year. He noted that the board of review places a 50% occupancy factor on the improvement when a 7% factor should be applied. Mr. Bass then went on to describe each exhibit and argue how that exhibit supports the county's policy. Mr. Bass acknowledged that there is no evidence to show when construction on the improvement was complete or when the units were advertised for rent.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's improvement assessment was \$39,359 and total assessment was \$54,754. In support of the subject's assessment, the board of review submitted a memo indicating the subject was classified as a 2-97 which is a common classification for a condo conversion of an improvement. However, the memo indicates no units were sold and the property was reclassified in 2008 as a 2-11, apartment building. The memo further states the subject improvement's assessed value is based on a 50% occupancy factor. A copy of a printout from the recorder of deeds was included showing the sale of the subject in October 2005 for \$570,000. 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. Mr. Jordan did not know why a 50% occupancy factor was placed on the subject property and indicated there is no evidence to indicate why this factor was chosen. In response to questions in regards to assessing newly constructed improvements, Mr. Jordan testified the assessment is based on the certificate of occupancy or when the property is owner occupied. He opined that there is intrinsic value in the property whether it is occupied or not.

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.

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.

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: 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.