



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

APPELLANT: Linda Richter
DOCKET NO.: 07-21187.001-R-1
PARCEL NO.: 05-08-303-008-0000

The parties of record before the Property Tax Appeal Board are Linda Richter, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC in Chicago; 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: \$ 52,382
IMPR.: \$ 30,627
TOTAL: \$ 83,009

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 19,842 square foot parcel of land once improved with a single-family dwelling then demolished. 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, via counsel, asserted that the subject's improvement was demolished "on or around March 5, 2007" and that no improvement existed for the remainder of the lien year. To support this, the appellant submitted: a copy of a demolition application from the Village of Glencoe; an unsigned contractor's statement indicating a demolition occurred; a copy of photograph dated March 17, 2007 showing a demolition site; an undated building permit from the Village of Glencoe with the subject's property address listed on it; and a 2009 Village of Glencoe Certificate of Occupancy. Based on this analysis, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$174,890. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as a black and white photograph, relating to one suggested comparable located within the subject's neighborhood. The property is improved with a three-year old, two-story, masonry, single-family dwelling. Its improvement assessment is \$102.35 per square foot of living area. Amenities for the property include four full and one half-baths, four bedrooms, a full, finished basement with a recreation room, central air conditioning, three fireplaces, and a three-car garage. The county also submitted a printout indicating the subject was assessed as vacant land in 2008. As a result of its analysis, the board requested confirmation of the subject's assessment.

In written rebuttal, the appellant stated that the property was assessed as vacant land in 2008 and the subject improvement was demolished on March 17, 2007.

After reviewing the record, considering the evidence, and hearing the testimony, the Property Tax Appeal Board (the "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. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Having considered the evidence presented, the Board finds that the evidence indicates a reduction is warranted.

In addressing the appellant's market value argument, the Board finds the appellant is entitled to relief based on the demolition of the improvement:

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 200/1-23.

In determining the fair market value of the subject property, the Board finds the best evidence to be the appellant's evidence, supported by the board of review's county printout indicating the improvements were demolished. As such, the Board finds that the subject's improvement value should be pro-rated accordingly for the 2007 tax year. Therefore, the Board finds that the subject property is assessed in excess of that which equity dictates and that a reduction in the subject's assessment 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Marko M. Louie

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: April 19, 2013

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.