



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

APPELLANT: Thomas J. Witt
DOCKET NO.: 07-21937.001-R-1
PARCEL NO.: 14-29-301-048-0000

The parties of record before the Property Tax Appeal Board are Thomas J. Witt, the appellant, by attorney Allen A. Lefkovitz and Chris Sarris, of Allen A. Lefkovitz & Associates P.C. 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: \$ 15,989
IMPR.: \$ 18,708
TOTAL: \$ 34,697

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,198 square feet parcel of land improved with a one-year old, two-story, masonry, single-family dwelling. The improvement contains 3,660 square feet of living area as well as four full and one half-bathrooms, a full basement, two fireplaces and a two-car garage.

As to the merits of this appeal, the appellant's attorney argued that the fair market value of the subject is not accurately reflected in its assessed value due to vacancy as the basis for this appeal.

The appellant's pleadings include copies of printouts relating to the subject property from a website entitled 'realinfo.net'. The printouts reflect the mortgage history applicable to the subject property and a copy of the subject's listing from the real estate multiple-listing service as well as two photographs of the subject property. The printouts reflect that the subject property sold on December 21, 2005 for \$755,000. Based on this evidence, the appellant requested a reduction in the subject's assessment.

At hearing, the appellant's attorney indicated that the subject had been advertised for sale on the market during tax year 2007. Moreover, the attorney argued that there was a Board's decision in tax year 2006 reflecting a reduction in assessment to \$21,986 while asserting that the new triennial reassessment period for the subject began in tax year 2006. A copy of this decision was entered into evidence without objection from the board's representative and identified for the record as Appellant's Hearing Exhibit #1. It was noted for the record that the Board's 2006 decision was based upon the parties' stipulation and that there was no assessment applicable to the subject's improvement. However, the attorney did point to a photograph included in the 2007 pleadings, which were filed on June 19, 2008, reflecting a structure under construction.

In addition, the attorney submitted without objection from the board's representative and identified for the record Appellant's Group Hearing Exhibit #2. This Exhibit included a copy of the multiple-listing service printout for the subject; a listing of similar listings within the subject's neighborhood; and a listing of schools located near the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed as \$34,697. As to the subject, the board of review submitted copies of property characteristic printouts for the subject. In addition, the board of review submitted copies of printouts for three suggested comparables. They were improved with a two-story, masonry, single-family dwelling. They range: in age from one to four years; in size from 3,000 to 3,752 square feet of living area; and in improvement assessments from \$13.01 to \$57.40 per square foot. The subject's improvement assessment is \$5.11 per square foot of living area. Moreover, the grid analysis indicated that the subject and property #1 were accorded an average condition, while properties #2 and #3 were accorded a deluxe condition without further explanation.

At hearing, the board of review's representative testified that the appellant failed to provide any demolition permits or building permits to determine when the subject's construction had actually begun. In addition, he stated that assessor's office accorded the subject an occupancy factor of 10%, which was reflected on the subject's property record card submitted into evidence. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant submitted copies of the following: a copy of correspondence from an architect; a copy of the subject's property record card; a copy of the board of review's 2008 tax year decision relating to this subject; and a copy of the appellant's brief for the 2008 tax year appeal before the board of review. The architect's correspondence dated July 23, 2008 stated that the subject's single-family residence was substantially completed within the prior six months.

After hearing the testimony and/or arguments as well as considering 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. *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. *86 Ill.Admin.Code 1910.65(c)*. Having considered the evidence presented, the Board finds that the appellant has not met the burden of demonstrating that the subject is overvalued and that a reduction is not warranted.

The Board finds that appellant's argument that the subject should be accorded a vacancy proration unpersuasive. The appellant failed to submit any market data in support of the assertion that a vacancy resulted in a diminished market value. Further, the board of review's evidence included a copy of the subject's property record card wherein the county assessor had accorded the subject an occupancy factor of 10%. Therefore, the Board finds no further vacancy relief is supported by the appellant's evidence. Moreover, the Board finds that the appellant's evidence reflects the subject's construction sometime in tax year 2008, but is inconclusive as to when the subject's construction commenced or what structure, if any, existed on the subject as of the assessment date at issue in this appeal, January 1, 2007.

On the basis of this analysis, the Board finds that the appellant has failed to support the assertion of overvaluation and that the subject property does not warrant a reduction.

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.