



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

APPELLANT: 654 Pine, LLC  
DOCKET NO.: 07-22385.001-R-2  
PARCEL NO.: 05-21-102-020-0000

The parties of record before the Property Tax Appeal Board are 654 Pine, LLC, the appellant, by attorney William W. Mortimer of Mortimer & Fahrenbach, LLC, Burr Ridge; 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:** \$35,502  
**IMPR.:** \$0  
**TOTAL:** \$35,502

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is currently improved with a two-story single family dwelling that was under construction during 2007. The subject property is located in Winnetka, New Trier Township, Cook County.

The appellant contends the assessment of the subject property is excessive due to the fact that a house located on the subject parcel was demolished in 2006 and a new home was under construction during 2007. The appellant's counsel submitted a brief stating in October 2006 a house on the subject property was demolished. The appellant's counsel also asserted that the new home on the subject was subsequently completed and the property was sold in 2008. The appellant contends the subject parcel should be assessed as vacant in 2007 due to the demolition and construction of a new home. The appellant submitted a copy of an invoice dated November 28, 2006, disclosing a house on the subject parcel was demolished and excavation of the foundation for a new house was completed in 2006. The appellant also submitted a copy of a Village of Winnetka Building Permit for the subject property dated July 19, 2006 and set to expire in October 2007. In further support that a new home was constructed the appellant submitted a copy of a listing of the subject property

that had expired reciting the subject was improved with a new home. The appellant also submitted a copy of a Standard Exclusive Real Estate Auction Agreement between Sheldon Good & Company Auctions, LLC and the appellant dated January 11, 2008. Based on this evidence the appellant requested the subject's 2007 assessment be reduced to reflect a land assessment of \$35,502.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The Board finds the best and only evidence with respect to establishing the correct assessment of the subject property was submitted by the appellant. The appellant provided a brief and evidence asserting the original home on the subject was demolished in 2006 and a new home was constructed during 2007. As a result the appellant contends the subject should be assessed as being a vacant lot in 2007. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

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: April 22, 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.