



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

APPELLANT: Partners in Charity
DOCKET NO.: 07-22416.001-R-1
PARCEL NO.: 13-26-215-079-0000

The parties of record before the Property Tax Appeal Board are Partners in Charity, the appellant, by attorney Arnold G. Siegel, of Siegel & Callahan, P.C., 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: \$7,380
IMPR.: \$36,052
TOTAL: \$43,432**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story dwelling of masonry construction containing 1,920 square feet of living area. The dwelling was constructed from 2006 through 2007. Features of the home include a full unfinished basement, central air conditioning and a two-car detached garage. The property has a 3,075 square foot site and is located in Chicago, Jefferson Township, Cook County. The subject is classified as a class 2-07 property under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance"). The property has an Ordinance level of assessment for the 2007 tax year of 16% of market value.

The appellant is challenging the assessment for the 2007 tax year. The appellant marked on the appeal form assessment equity as the basis of the appeal. As part of the argument the appellant submitted information on three comparable properties described as two-story dwellings that ranged in size from 1,438 to 1,806 square feet of living area. Each property is a class 2-07 property under the Ordinance. The dwellings ranged in age

from 25 to 37 years old. The comparables have improvement assessments ranging from \$24,674 to \$32,390 or from \$17.16 to \$17.93 per square foot of living area. The subject's improvement assessment is \$36,052 or \$18.78 per square foot of living area.

The appellant's counsel also asserted the subject property was vacant land from January 1, 2007 through June 30, 2007 and the structure did not become habitable until July 2007. Counsel further asserted the property remained 100% vacant since July 2007 and in February 2008 a pipe burst causing damage to the bottom two stories. He stated the bottom two stories were gutted to the framework. Counsel argued that the subject site should have been re-classified as vacant land from January 1, 2007 to June 2007 and assessed at the Ordinance level of assessment for class 1 vacant land of 22% and the improvements should be granted a 20% occupancy factor for the months of July through December because the property was vacant. The appellant's counsel requested the subject's assessment be reduced to \$12,368.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment totaling \$43,432 was disclosed. The subject has a land assessment of \$7,380 and an improvement assessment of \$36,052 or \$18.78 per square foot of living area.

In support of the assessment the board of review presented descriptions and assessment information on three comparable properties improved with two-story dwellings of frame, masonry or frame and masonry construction that ranged in size from 1,462 to 1,690 square feet of living area. The dwellings ranged in age from 4 to 12 years old. Each has the same neighborhood code and classification code as the subject property. Each comparable has a full basement with two being finished, central air conditioning and a two-car garage. One comparable also has a fireplace. These properties have improvement assessments ranging from \$30,842 to \$33,085 or from \$19.58 to \$21.10 per square foot of living area. The comparables have land assessments ranging from \$7,200 to \$7,380.

Included with the board of review evidence was a copy of the appeal filed by the appellant with the board of review, which included an affidavit from the managing partner of the subject property that stated that in 2006 he retained the services of T. Edwards Builders for the construction of the home. The affidavit

states construction took over a year and was not completed until December 2007.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 does not support a reduction in the subject's assessment.

The appellant argued in part unequal treatment in the subject's assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the board of review comparables are the most similar to the subject in age and were shown to be similar to the subject in location, relative size, style and features. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$19.58 to \$21.10 per square foot of living area. The subject's improvement assessment of \$18.78 per square foot of living area falls below the range established by the best comparables in this record even though the subject is newer. These same comparables had land assessments ranging from \$7,200 to \$7,380. The subject has a land assessment of \$7,380, which is within the range established by the best comparables and equivalent to the comparable with the same land area as the subject property. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's assessment was inequitable and a reduction in the subject's assessment is not justified on this basis.

The appellant also argued the subject's improvement and land assessments should be prorated due to new construction. The Board finds the evidence in the record is insufficient to demonstrate the subject's improvement assessment should be prorated and there was insufficient evidence to calculate a

prorated improvement assessment as provided by sections 9-160 and 9-180 of the Property Tax Code (hereinafter the "Code"). (35 ILCS 200/9-160 & 9-180). First, the record indicated construction on the dwelling began in 2006 and was apparently partially complete as of January 1, 2007, which needs to be accounted for pursuant to section 9-160 of the Code when establishing the assessment. Additionally, the fact that the subject site had a building under construction as of January 1, 2007, precludes the property from being classified as vacant land. Second, the appellant did not establish with a date certain when the occupancy permit was issued or the when the property was inhabitable and fit for occupancy to allow for a prorated calculation under section 9-180 of the Code. Third, the appellant did not provide any market value or cost data with respect to the improvement value, which would allow for a prorated calculation. The Board finds the subject's improvement assessment is below that of the most similar comparables, even though these dwellings were older than the subject dwelling, which indicates the property was not over assessed considering its new construction status.

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

Tracy 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: January 24, 2014

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.