



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

APPELLANT: Gordon Lang  
DOCKET NO.: 07-23526.001-R-1  
PARCEL NO.: 14-28-317-007-0000

The parties of record before the Property Tax Appeal Board are Gordon Lang, the appellant(s), by attorney James P. Regan, of Fisk Kart Katz and Regan, Ltd. 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:** \$23,760  
**IMPR:** \$101,417  
**TOTAL:** \$125,177

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 4,400 square foot parcel of land improved with a one-year old, three-story, masonry, single-family dwelling. The improvements include three and one-half baths, a full unfinished basement, one fireplace, and a two-car garage. 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 the appeal.

In support of the overvaluation argument, the appellant submitted a brief stating that the subject property was purchased in 2003 and the improvement was demolished and construction was in process, as of 2007. The appellant asserts that due to the demolition and construction, the subject was "vacant" in 2007. In support of this argument, the appellant submitted copies of affidavits from the general contractor and the appellant attesting that the representations provided in the Board of Review complaint number 169350-001 are of fact. Based upon this evidence, the appellant requested reduction of the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment was \$125,177 for the tax year 2007. The subject's assessment reflects a market

value of \$1,246,782 using the Illinois Department of Revenue median level of assessment for class 2, residential property of 10.04%. In support of the subject's assessment, the board of review presented descriptions and assessment information on four suggested comparables located within one-quarter mile of the subject. The properties consist of three-story, masonry, single-family dwellings with between three and one-half and four baths, a full finished basement, air conditioning, and a two-car garage. The properties are one to four years old, range in size from 4,064 and 4,259 square feet of living area, and have improvement assessments from \$7.24 to \$43.49 per square foot of living area. Two of the properties sold in May 2005 for \$912,194 and \$849,600 or \$214.18 or \$199.48 per square foot of living area, including land, respectively. In addition, the assessed value for comparable #2 is a partial assessment. 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.

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3d Dist. 2002; Winnbago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d (2d Dist. 2000). 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 concludes that the evidence indicates a reduction in the subject's assessment is not warranted.

The PTAB finds the appellant did not submit sufficient evidence to show the subject property was demolished or unimproved in 2007. In fact, the appellant failed to provide any evidence regarding subject's unimproved land status and/or construction in 2007 such as demolition or building permits, certificate of occupancy, vacancy affidavit or photographs. Furthermore, the assessor applied a 50.4% occupancy factor to the subject's improvement assessment for the tax year 2007 indicating that the subject may have been improved or partially improved for the 2007 tax year. After considering the evidence submitted, the PTAB finds the subject's improvement assessment is supported and a reduction in the subject's assessment 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: August 28, 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.