



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

APPELLANT: Ed Miniati, Inc.  
DOCKET NO.: 07-24535.001-R-1  
PARCEL NO.: 29-21-106-013-0000

The parties of record before the Property Tax Appeal Board are Ed Miniati, Inc., the appellant, by attorney Edward M. Burke of Klafter & Burke, 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:** \$11,964  
**IMPR.:** \$1,300  
**TOTAL:** \$13,264

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property as of the assessment date of January 1, 2007 consisted of a 59,821 square foot parcel which was improved with a 1.5-story frame single-family dwelling. The home was 52 years old and featured a full unfinished basement and a 2.5-car garage. The dwelling consisted of 1,008 square feet of living area. The property is located in South Holland, Thornton Township, Cook County.

The appellant's petition filed by legal counsel indicated it was based upon a contention of law that the subject dwelling was 100% vacant for January-April, 2007 and was demolished in May, 2007. In support of these assertions, attached to the petition were several documents. A Commercial/Industrial Vacancy-Occupancy Affidavit completed by Patrick Shannon "owner/managing agent" of the subject property supported the vacant status of the dwelling for the first four months of 2007. In support of the demolition contention were copies of two invoices, copies of two payments by check, two photographs of vacant lots, and a copy of a demolition permit issued by Cook County for demolition to occur on May 11, 2007. In the brief and based on the foregoing, counsel for the

appellant contended that as a result of the 20% occupancy factor, the improvement assessment should be reduced to \$725.

The board of review submitted its "Board of Review Notes on Appeal" wherein the Board's final assessment of \$15,587 was disclosed. In support of the subject's improvement assessment, the board of review presented a grid analysis of four suggested comparable properties with assessment information. The board of review did not address the appellant's demolition and/or vacancy arguments made in this appeal.

Based on the foregoing, the board of review requested confirmation of the subject's improvement 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 that, in light of the submission made by the appellant, a reduction in the assessed valuation of the subject improvement is appropriate.

As to the appellant's claim for a reduction in the subject's improvement assessment due to vacancy, the Board finds the appellant's evidence consisted of a short brief written by counsel and an argument that based on an occupancy factor of 20% the subject's improvement assessment should be decreased. The occupancy factor of 20% was supported only by an affidavit from the appellant's representative. Applying the 20% factor would result in a reduction in the improvement assessment from \$3,623 to \$725 based solely on this brief and vacancy affidavit.

The Board finds the appellant agreed with the assessment of the subject property of \$15,587 as reflected in the assessment and requested a reduction due to vacancy. The Board also finds the appellant submitted no evidence of market value or vacancy rates for similar type properties. Without this evidence the Board finds it is impossible to know if the vacancy rate is a result of location, economics, poor management, above market asking rents or any of a number of other relevant factors that were not disclosed. The Board finds there is no evidence in the record to indicate the market value reflected in the assessment is not indicative of the subject's value in 2007 when vacancy is considered. The Board further finds no explanation for the vacancy rate of 20% was given. Rather, the appellant's attorney simply stated the subject's occupancy factor of 20% applied to the subject's improvement assessment would result in a reduction. The Board finds this evidence is insufficient to support a reduction.

As to the reduction request in the subject's improvement assessment due to its demolition in May, 2007, Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) is relevant and provides in pertinent part:

The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, . . . all improvements which were destroyed or removed. [Emphasis added.]

Section 9-180 of the Property Tax Code provides:

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.

. . .

Computations under this Section shall be on the basis of a year of 365 days.

In light of these provisions of the Property Tax Code, where the property was not destroyed until on or about May 11, 2007, the subject property would only be entitled to a diminution in assessed value after the demolition. The assessment date at issue in this proceeding is January 1, 2007. As set forth in the Property Tax Code, the structure(s) were to be assessed by the assessing officials until such time as demolition occurred. Therefore, the Property Tax Appeal Board finds a pro rata reduction in the subject's improvement assessment is warranted on this record based on a year of 365 days.

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 20, 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.