



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

APPELLANT: Grace Sergio
DOCKET NO.: 07-24637.001-R-1
PARCEL NO.: 12-24-430-019-0000

The parties of record before the Property Tax Appeal Board are Grace Sergio, the appellant, by attorney Lisa A. Marino of Marino & Assoc., PC 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: \$7,820
IMPR.: \$15,396
TOTAL: \$23,216

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story dwelling of frame construction containing 588 square feet of living area. The dwelling is 81 years old. Features of the home include one bathroom and a two-car garage.

The appellant, via her attorney, presented two arguments to the Property Tax Appeal Board concerning the subject's assessment. The attorney initially argued that the subject property should be assessed for 2007 based upon a prorated assessment due to the improvement's vacancy and demolition during the assessment year at issue. The attorney also argued that the subject has received unequal treatment in the assessment process and is over-assessed when compared to the assessments of similar properties.

As to the appellant's initial issue of proration based on vacancy, the appellant's attorney asserted that the improvement was vacated and boarded up for a two month period of July and August, 2007 then underwent demolition in September. To corroborate these facts, the attorney submitted an affidavit from the taxpayer as well as a vacancy affidavit. Also submitted was a City of Chicago building permit #100195415 issued on September 5, 2007 for the wreck and removal of the subject's improvement. The affidavits reflect that the subject property was vacant and uninhabited from July through December, 2007, the tax year at

issue. During this time period, the subject underwent demolition and began construction of a new structure.

Based upon this evidence, the appellant requested that a 58% occupancy factor be applied to the subject property and that there be a reduction in the subject's improvement assessment to reflect 42% vacancy during 2007. Therefore, the appellant requested that the subject's improvement assessment be no more than \$10,264 (58% of \$17,697 current assessment).

The appellant's second argument is based on unequal treatment in the assessment process. The appellant submitted information on five comparable properties that are either one, one and one-half, or two-story frame dwellings ranging in age from 64 to 103 years old. The comparable dwellings range in size from 928 to 998 square feet of living area. Three of the comparables are built on a concrete slab foundation and two of the properties have full unfinished basements. Two of the comparables have no garages and all of the comparables have one bathroom. Three comparables have 1-car or 1.5 car garages. The comparables have improvement assessments ranging from \$20,955 to \$23,771 or from \$21.56 to \$23.87 per square foot of living area. The subject's improvement assessment is \$17,697 or \$30.10 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of 1.5-story masonry dwellings that range in age from 52 to 59 years old. The dwellings contain either 720 or 768 square feet of living area. All of the comparables have either a full or partial basement; one finished with a formal recreation room. Three of the four have central air conditioning, and one comparable has a fireplace. Two of the comparables have two-car garages and two comparables have 1.5 car garages. The four suggested comparables have improvement assessments ranging from \$21,883 to \$23,900 or from \$30.19 to \$31.82 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant initially argued that the subject was over-assessed based upon the vacancy and subsequent demolition of the subject improvement during the 2007 assessment year. Having considered the evidence presented, the Board concludes that the evidence has demonstrated that a reduction based upon the removal of the improvements is warranted.

The appellant presented evidence that the subject property was vacant from July through December 2007 and requested a prorated assessment based upon the percentage of vacancy.

As to pro-rata valuations, the Property Tax Code, Section 9-160, (35 ILCS 200/9-160) provides in part that:

On or before June 1 in each year other than the general assessment year, in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in counties with 3,000,000 or more inhabitants, the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed.....

The Property Tax Appeal Board finds that the evidence indicates that the appellant voluntarily and purposefully vacated and boarded up the property in July 2007 and demolished the subject improvement in September 2007 in order to construct a new improvement. The Board finds that this section of the Property Tax Code clearly states that assessments should be pro-rated for improvements that were "destroyed or removed"(35 ILCS 200/9-160). Thus, the Property Tax Appeal Board finds that the appellant is not entitled to a pro-rated assessment for the time period the structure was vacant but still in existence (July-September 5) but is entitled to a proportionate assessment from the time removal began (September 5 building permit) through to the end of the year on December 31, 2007. The Board calculates the date of September 5th as the 318th day of the year and based on the 365 day year, determines the improvement assessment shall be pro-rated based upon date of removal.

The Property Tax Appeal Board further finds a reduction in the subject's assessment based upon unequal treatment is not warranted. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Property Tax Appeal Board finds the appellant's equity analysis does not support a reduction in the subject's assessment. The appellant presented five properties located within four blocks of the subject. Only one of the five properties is the same single-story design as the subject. The properties are all considerably larger than the subject. The comparables range from 928 to 998 square feet; or from 58% to 70% larger than the subject's 588 square feet of living area. In addition, three out of the five are considerably younger than the subject. These three properties are 64 to 66 years old while the subject is 81 years old. Two of the properties also had full basements while the subject is constructed on a concrete slab foundation. The properties had improvement assessments ranging from \$21.56 to \$23.87 per square foot while the subject's improvement assessment prior to the calculation of the prorated assessment was \$30.10 per square foot. The Board finds the subject's size alone would justify its higher per unit improvement assessment. Overall, the Property Tax Appeal Board finds the appellant's suggested comparables are not sufficiently similar to the subject to reflect a supportable indication of assessment uniformity for the subject property.

Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the appellant has failed to prove by clear and convincing evidence that the subject is not equity assessed. The Board finds a further reduction in the subject's assessment based upon assessment uniformity 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: December 21, 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.