



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

APPELLANT: Michael Rosman
DOCKET NO.: 07-25605.001-R-1
PARCEL NO.: 02-17-403-022-0000

The parties of record before the Property Tax Appeal Board are Michael Rosman, the appellant, by attorney Joseph G. Kusper, of Storino Ramello & Durkin in Rosemont; 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: \$17,396
IMPR.: \$74,334
TOTAL: \$91,730

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 72,484 square foot parcel of land improved with a 65 year old, two-story, masonry, single-family dwelling that contains 6,432 square feet of living area, three and one half baths, air conditioning, two fireplaces, and a full unfinished basement. The appellant argued unequal treatment in the assessment process and that the subject was unfit for occupancy for a portion of the year and should be granted an occupancy factor as the bases of this appeal.

In support of the equity argument, the appellant, via counsel, submitted data and descriptions on a total of three properties suggested as comparable to the subject and located in the subject's neighborhood. The properties are described as two-story, frame, or frame and masonry, single-family dwellings. Features include: two and one-half to four and one-half baths; and a full or partial unfinished basement, and two fireplaces. The properties range: in age from 36 to 69 years; in size from 4,207 to 5,441 square feet of building area; and in improvement assessment from \$15.93 to \$16.91 per square foot of living area.

In support of the argument that the subject was vacant and uninhabitable for a portion of 2007, the appellant submitted an affidavit regarding vacancy, a building permit, and an itemized letter from the appellant's insurance company that lists the amount of the insurance claim for damage to the subject. The appellant's evidence indicates there was a fire in the subject dwelling on August 23, 2007 resulting in \$166,354 in damage. This damage caused the dwelling to be vacant and uninhabitable for the remainder of 2007. 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 improvement assessment of \$131,756 disclosed. In support of the subject's assessment, the board of review presented descriptions and assessment information regarding three properties suggested as comparable and located within the subject's neighborhood. The properties are described as two-story, masonry or frame, single-family dwellings. Features include: two and one-half to five and one-half baths; a full or partial finished basement; and two or three fireplaces. These properties range in age from 7 to 53 years and range in size from 6,024 to 7,834 square feet of living area. Their improvement assessments range from \$18.10 to \$19.24 per square foot of living area. 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 appellant argued assessment inequity 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). 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 demonstrated unequal treatment by clear and convincing evidence.

The parties presented a total of six suggested comparable properties. The PTAB finds the board of review's comparables are the most similar to the subject in construction, size, and amenities. These properties range in size from 6,024 to 7,834 square feet of living area. Their improvement assessments range from \$18.10 to \$19.24 per square foot of living area. The subject's assessment of \$17.78 per square foot of living area is within the range of the most similar comparables.

Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not warranted.

The PTAB finds that the appellant submitted sufficient documentation indicating that a fire occurred on August 23, 2007, which rendered the subject property uninhabitable. The Board finds the appellant's affidavit supported by the building permit and list of repairs from the appellant's insurance company, to be persuasive evidence. Section 9-180 of the Property Tax Code provides in part:

"When... 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." (35 ILCS 200/9-180).

As the fire occurred on August 23, 2007, the subject property was fit for occupancy only 236 days out of a 365-day year, or 65%. Therefore, the Board finds that the subject's improvement value should be pro-rated accordingly for the 2007 tax year and that an assessment reduction is 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mark Morris

Member

JR

Member

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: March 22, 2013

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.