



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

APPELLANT: Anthony Klytta
DOCKET NO.: 07-25671.001-R-1
PARCEL NO.: 04-25-315-019-0000

The parties of record before the Property Tax Appeal Board are Anthony Klytta, the appellant(s), by attorney Mary T. Nicolau, of Smith/Nicolau P.C. 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: \$14,784
IMPR.: \$29,111
TOTAL: \$43,895

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 15,400 square feet of land, which is improved with a one year old, two-story, masonry, single-family dwelling containing 4,344 square feet of living area. The subject includes four and two one-half baths, a full unfinished basement, air conditioning, three fireplaces, and a three-car garage. The appellant's appeal is based on a vacancy argument.

In support of the vacancy argument, the appellant, via counsel, stated that the subject's original improvement was demolished in December 2005, and that a new single-family dwelling was then constructed thereon. The appellant attached two affidavits to support this claim. The first listed John Klytta as the affiant, wherein the affiant stated that he is not the owner of the subject but is familiar with it, that the original improvement was demolished in December 2005, and that a new improvement was constructed and issued an occupancy factor in July 2007. The second affidavit named the appellant as the affiant, wherein the affiant corroborated the previous affidavit. The appellant also submitted a copy of an occupancy factor issued by the Village of Glenview, which stated that the subject was fit for occupancy on July 24, 2007. A demolition permit and a building permit for the subject were also included. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$74,094 was disclosed. In support of the subject's assessment, the board of review presented descriptive and assessment information on four properties suggested as comparable to the subject. These properties are described as two-story, masonry, single-family dwellings that range in age from one to four years old, and in size from 4,090 to 4,906 square feet of living area. The suggested comparables have from three and one-half to five and one-half baths, and either a full unfinished basement or a full basement with a formal recreation room. Additionally, all of the suggested comparables have air conditioning, either two or three fireplaces, and a three-car garage. These suggested comparables have improvement assessments of \$3.43 and \$37.18 per square foot of living area. The subject's improvement assessment is \$13.65 per square foot of living area.

Additionally, the board of review's evidence states that all four of the suggested comparables sold between April 2005 and December 2005 for between \$610,000 and \$1,650,000, or from \$124.34 to \$384.35 per square foot of living area. Furthermore, the board of review's evidence states that the subject was not prorated for tax year 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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant contends that the subject was vacant for part of the assessment year at issue. Such a situation is governed by Section 9-180 of the Property Tax Code, which states:

The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year.

35 ILCS 200/9-180.

The Board finds that the subject was not inhabitable until July 24, 2007. Section 9-180 also prescribes that the proportionate basis be determined using a calendar of 365 days. 35 ILCS-200/9-180. There are 161 days from July 24 to December 31, or 44% of the year. Therefore, the assessment should be reduced to reflect that percentage, and the Board finds a 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.



Chairman



Member



Member



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: November 30, 2012



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.