



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

APPELLANT: Craig M. Simons
DOCKET NO.: 07-25802.001-R-1
PARCEL NO.: 02-11-108-038-0000

The parties of record before the Property Tax Appeal Board are Craig M. Simons, the appellant(s); 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: \$8,040
IMPR.: \$8,246
TOTAL: \$16,286

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10,050 square foot parcel of land improved with a single-family dwelling on January 1, 2007. 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 this appeal.

In support of the market value argument, the appellant asserted that the subject's improvement was destroyed by fire on April 23, 2007. The appellant submitted a copy of the Palatine Fire Department's and Palatine Police Report's reports. The appellant also included a copy of the insurance payouts for the subject as of March 2009.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$34,640 and the improvement assessment was \$26,600 or \$16.36 per square foot of living area. The board also submitted a grid analysis listing characteristics and assessment data for four properties suggested as comparable to the subject. These properties are one-story,

frame, single-family dwellings. The properties range: in age from 37 to 40 years; in size from 1,626 to 1,682 square feet of living area; and in improvement assessment from \$16.38 to \$17.50 per square foot of living area. As a result of its analysis, the board requested confirmation of the subject's assessment.

At hearing, the appellant, Craig Simons, testified that the house suffered a fire on April 23, 2007 that completely destroyed the home. He stated the home had to be demolished and rebuilt; he indicated it took until the end of 2009 to complete building. Mr. Simons presented Appellant's Exhibit #1, a copy of the occupancy permit for the newly constructed improvement dated December 8, 2009.

The board of review's representative, Michael LaCalamita, acknowledged that the subject's improvement was destroyed by fire and asserted that the improvement stood for 113 days prior to the fire. He indicated that the board would normally apply an occupancy factor of 31% based on the existence of the improvement prior to the fire. Mr. LaCalamita argued that a reduction was given at the board to adjust the subject's assessment based on an equity review of comparable properties. He argued that the occupancy factor should apply to the assessor's improvement assessment.

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, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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 PTAB concludes that the evidence indicates a reduction is warranted.

In the instant case, the PTAB finds that the appellant submitted sufficient evidence to show that the subject's improvement was completely destroyed by fire on April 23, 2007. The board of review's representative acknowledged that the county should only assess the improvement for the days prior to the fire; this is 113 days which would reflect an occupancy factor of 31%. The PTAB finds that the subject's improvement was destroyed by natural causes and the 31% occupancy factor should apply. Furthermore, the PTAB finds that this factor should apply to the board of review's improvement assessment as the board testified this amount reflects an equitable assessment for the improvement as it existed on January 1, 2007. Therefore, the PTAB finds that 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

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 20, 2010

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.