



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

APPELLANT: Kevin Oztekin
DOCKET NO.: 07-25875.001-R-1
PARCEL NO.: 08-10-301-130-0000

The parties of record before the Property Tax Appeal Board are Kevin Oztekin, the appellant(s), by attorney Edward Larkin, of Larkin & Larkin in Park Ridge; and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$ 34,628
IMPR.: \$ 73,961
TOTAL: \$ 108,589

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has 36,071 square feet of land, which is improved with a 11 year old, two-story, masonry, single-family dwelling containing 5,250 square feet of living area. The subject includes four and one-half baths, air conditioning, a four-car garage, one fireplace, and a full unfinished basement. The appellant's appeal is based on a contention of law regarding occupancy.

In support of the occupancy argument, the appellant, via counsel, stated in the pleadings that the subject was vacant for the entirety of tax year 2007. The appellant further stated that the subject was for sale on the open market during 2007, but that no bona fide offers were accepted. Furthermore, the appellant stated that the subject still required an occupancy permit to be issued by the Village of Mount Prospect. 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 \$108,589 was disclosed. In support of the subject's assessment, the board of review presented descriptive and assessment information on one property suggested as comparable to the subject. This property is described as a two-story, masonry,

single-family dwelling that is 24 years old, and contains 5,516 square feet of living area. Additionally, the suggested comparable has three and two one-half baths, air conditioning, a three-car garage, and a full unfinished basement. This suggested comparable has an improvement assessment of \$15.13 per square foot of living area. The subject's improvement assessment is \$14.09 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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

The appellant argued a contention of law based on the subject being vacant for the entirety of tax year 2007. This contention of law 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. After an analysis of the evidence submitted by both parties, the Board finds that a reduction is not warranted.

The appellant submitted no evidence to support the fact that the subject was vacant for the entirety of tax year 2007. The appellant only argued that the subject was vacant, and that it was vacant because the Village of Mount Prospect did not issue an occupancy permit. However, once again, the appellant submitted no evidence to support these facts. With no evidence to support a reduction based on vacancy, the Board finds that a reduction 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.