



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

APPELLANT: Andy Wachowski  
DOCKET NO.: 07-27387.001-R-1  
PARCEL NO.: 03-33-120-018-0000

The parties of record before the Property Tax Appeal Board are Andy Wachowski, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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:** \$ 6,336  
**IMPR.:** \$ 65,970  
**TOTAL:** \$ 72,306

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of 7,920 square feet of land with an improvement on the property in the process of building built. The appellant argued the fair market value is not accurately reflected in the assessed value.

In support of this argument, the appellant, via counsel, submitted a brief asserting that the subject property was purchased in 2004, the improvement demolished in 2005 and a new improvement built starting in 2006 with 95% of the construction complete in 2007. The appellant submitted a copy of a 2008 assessor's decision reducing the assessment based on vacancy, a copy of an affidavit from the appellant attesting that the property was vacant in 2007, and black and white photographs showing a substantially complete improvement. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the subject's vacancy.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$72,306 was

disclosed. Of this amount, \$65,970 was allocated to the improvement. The assessment reflects a market value of \$720,179 when using the Illinois Department of Revenue's 2007 three-year median level of assessment of 10.04% for Cook County class 2 properties.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable to the subject. The properties consist of two-story, frame and masonry, single-family dwellings. The properties range: in age from 1 to 21 years; in size from 2,663 to 3,718 square feet of living area; and in improvement assessments from \$19.16 to \$19.94 per square foot of living area. Two of these properties sold in June 2006 and January 2007 for \$835,000 and \$870,000. 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 Board further finds a reduction in the subject's assessment is not warranted.

Section 9-160 of the Property Tax Code provides:

On or before June 1 in each year other than the general assessment year \* \* \* 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. 35 ILCS 200/9-160.

The PTAB finds that the appellant was in the process of constructing a single-family dwelling on the subject property during the lien year. The appellant acknowledged that this property was substantially complete at 95% complete in 2007.

The courts have found that a token assessment to the extent that the improvement adds value can be applied when the improvement is substantially completed. Long Grove Manor v. Property Tax Appeal Bd., 301 Ill.App.3d 654, 704 N.E.2d 872

(2d Dist. 1998). The courts have rejected the argument that a property that is not "under roof" cannot be taxed. Id. at 302.

In this matter, the PTAB finds the appellant submitted photographs showing the subject property was under roof and substantially complete as established in Long Grove Manner. The PTAB further finds that the board of review's sales evidence shows the subject's assessment reflects a market value slightly below the current market. This supports the appellant's statements that the property was 95% complete in 2007. Therefore, the PTAB finds that the board of review has correctly assessed the subject property and 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

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: June 21, 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.