



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

APPELLANT: Roman Popovych
DOCKET NO.: 07-27537.001-R-1 through 07-27537.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Roman Popovych, the appellant, by attorney Edwin M. Wittenstein of Worsek & Vihon, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-27537.001-R-1	17-05-308-036-0000	9,523	24,920	\$34,443
07-27537.002-R-1	17-05-308-037-0000	9,523	21,728	\$31,251

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two adjacent parcels each of which is improved with a two-story, two unit, residential apartment building. Parcel 17-05-308-036-0000 (PIN 036) has a two-story frame building with 2,100 square feet of building area. The building was 128 years old and has a full unfinished basement. Parcel 17-05-308-037-0000 (PIN 037) has a two-story frame building with 1,384 square feet of building area. The building was 121 years old and has a slab foundation. Each parcel has a site with 2,976 square feet of land. The property is located in Chicago, West Chicago Township, Cook County.

The appellant's appeal is based on a contention of law concerning the application of Section 9-180 of the Property Tax Code. (35 ILCS 200/9-180). The appellant submitted a brief and an affidavit verifying that the subject apartment buildings became vacant on September 15, 2007 and that the buildings were demolished by October 1, 2007. The appellant also submitted a copy of a demolition permit for the removal of the dwellings that was issued on August 30, 2007. Appellant's counsel argued that the building improvements were demolished by October 1, 2007, and, in accordance with Section 9-180 of the Property Tax Code, the building improvements should have a 75% partial factor

applied to account for the fact that the buildings did not exist during the last three months of 2007. Based on this evidence the appellant requested the subject improvement assessments be reduced from \$62,197 to \$46,648.

The board of review submitted its "Board of Review Notes on Appeal" for each of the respective parcels. PIN 036 had a total assessment of \$42,750 and an improvement assessment of \$33,227 or \$15.82 per square foot of living area. PIN 037 had a total assessment \$38,493 and an improvement assessment of \$28,970 or \$20.93 per square foot of living area. For each parcel the board of review provided information on comparables to demonstrate each of the buildings was being equitably assessed. The board of review did not address the appellant's argument that each of the parcels should have a proportionate improvement assessment for 2007 to reflect the fact that each building was removed by October 1, 2007.

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant provided evidence disclosing that each of the buildings located on the respective parcels was demolished by October 1, 2007. The appellant argued that the improvement assessment on each parcel should be reduced to reflect the fact that the buildings were removed during the assessment year at issue. The Board finds the board of review did not respond to this issue.

Section 9-160 of the Property Tax Code provides in part that:

Valuation in years other than general assessment years. On or before June 1 in each year other than the general assessment year, in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in counties with 3,000,000 or more inhabitants, the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment . . . The assessment shall also. . . exclude, on a proportionate basis in accordance with the provisions of Section 9-180, . . . all improvements which were destroyed or removed.

35 ILCS 200/9-160. The Board finds the board of review did not challenge or refute the appellant's argument that the subject parcels were entitled to a diminution in the improvement assessments from the time they were removed to the end of the tax year at issue. Based on this record the Board finds a reduction in the improvement assessments for the respective parcels commensurate with the appellant's request is appropriate.

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

Shawn P. 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: October 21, 2011

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.