



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

APPELLANT: Crossings of Franklin Condo Assoc
DOCKET NO.: 07-27872.001-R-1
PARCEL NO.: 12-28-206-032-1048

The parties of record before the Property Tax Appeal Board are Crossings of Franklin Condo Assoc, the appellant, 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: \$ 954
IMPR.: \$ 20,854
TOTAL: \$ 21,808

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of one residential condominium unit within a 75-unit residential condominium building. It is two years old and is situated on a 74,717 square foot parcel of land. The property is located in Leyden Township in Cook County. The appellant argued that the subject is entitled to assessment relief based on a contention of law as the basis of this appeal.

In support of this argument, the appellant, via counsel, submitted a written brief arguing that the subject property is owned by the developer and is utilized as a model with one other unit in this building for sale purposes of phase two of this subdivision. The subject is located on the fifth floor and is identified as unit #503. The appellant offered an affidavit from David DiPaolo attesting that this unit was vacant and unoccupied for the 2006 tax year and that it was also vacant and unoccupied for the first month of 2007. The affidavit was signed and dated January 31, 2007. The affidavit did not explain the affiant's relationship to the subject property, and no other evidence was submitted by the appellant. Based on this evidence, the

appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$20,854 was disclosed. In support of the subject's assessment, the board of review presented a memorandum written by Matt Panush, Cook County Board of Review Analyst, indicating that there was no history of the subject property being used as a model home. He explained that this unit did receive an assessment reduction based on a sales analysis along with the other 74 units in the development. Furthermore, Mr. Panush submitted evidence that this unit had received a homeowner's exemption for the 2006, 2007 and 2008 tax years, which would indicate that the unit had been occupied since 2006. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant stated that the condominium board filed on all units in the building so there would be no history of this unit being used as a model home. He also enclosed a 2007 stipulation identified by Property Tax Appeal Board Docket No. 07-28075.001-R-1 relating to PIN 12-28-206-032-1046 indicating it was the other model unit and its assessment had been reduced to \$5,336.

The appellant also filed a request for an assessment rollover from the Property Tax Appeal Board's prior year's decision identified by docket no. 06-23691.001-R-1.

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 appellant contends that the subject is entitled to assessment relief based on a contention of law. After an analysis of the evidence, the Board finds the appellant is not entitled to an assessment reduction.

Under 35 ILCS 200/10-25, a unit is not entitled to model home treatment if it is occupied as a dwelling. The board of review's evidence clearly shows that this property received the homeowner's exemption for the 2006, 2007 and 2008 tax years, indicating that it was owner-occupied. Additionally, this statute requires that the person liable for taxes apply for the model home exemption with the assessor, and that failure to make a timely filing in any assessment year constitutes a waiver of the right to benefit for that assessment year. The appellant did not acknowledge that this application was filed, did not submit a model home affidavit and had no photographic evidence to demonstrate that this property was being used as a model home. Therefore, the Board finds that based upon the evidence submitted by both parties, it is not appropriate to reduce the appellant's assessment as requested.

Additionally, the Board gives no weight to the stipulation submitted for PIN 12-28-206-032-1046 as it is not the subject of this appeal. Furthermore, pursuant to Section 16-185 of the Property Tax Code, a residential assessment may remain in place for the remainder of the general assessment period if the property is owner-occupied and has not been sold. This property is situated in Leyden township, therefore, 2007 is the first year in its reassessment period and it is therefore not eligible for this type of assessment relief. Thereby, the Board finds that a reduction in the subject's assessment 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: October 19, 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.