



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

APPELLANT: Nancy Gidwitz
DOCKET NO.: 07-28785.001-R-1 through 07-28785.003-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Nancy Gidwitz, the appellant(s), by attorney James E. Doherty, of Thomas M. Tully & Associates in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-28785.001-R-1	14-32-412-034-0000	20,748	9,587	\$30,335
07-28785.002-R-1	14-32-412-035-0000	20,748	7,190	\$27,938
07-28785.003-R-1	14-32-412-073-0000	20,748	7,190	\$27,938

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of three adjacent parcels that each consist of 3,106 square feet of land, for a total of 9,318 square feet of land. The subject is located in North Chicago Township, Cook County.

The appellant, via counsel, argued a contention of law as the basis of this appeal. In particular, the appellant argued that the subject property was under construction on the 2007 lien date of January 1, 2007, and throughout the entirety of tax year 2007. The appellant argued that, since the subject was uninhabitable on the lien date, and throughout the entirety of tax year 2007, an occupancy factor of 1.0% should be applied to the subject's assessment.

To support the fact that there was construction on the subject, the appellant submitted a copy of a building permit issued by The City of Chicago, Department of Construction and Permits (the "Permit"). The Permit states that it was issued on March 11, 2005, and that the permitted work on the subject was a "2 story masonry single family residence w/attached garage as per plans." The appellant also submitted an affidavit by Bogdan Babes, a manager at Astoria Construction Enterprises, LLC. Babes stated

in the affidavit that her employer is the general contractor for the subject, that construction began around July 2005, and that construction is expected to end in the first quarter of 2008. The appellant also submitted an affidavit by the appellant, who stated in the affidavit that construction upon the subject began around April 2005, and that construction is expected to end in the second quarter of 2008. Both affidavits were signed, notarized, and dated in November 2007.

The appellant submitted assessment data for the subject using property characteristic printouts from the Cook County Assessor's Office. According to the printouts, Parcel #1 (PIN 14-32-412-034-0000) has a proration factor of 40%, while Parcel #2 (PIN 14-32-412-035-0000) and Parcel #3 (PIN 14-32-412-073-0000) each have a proration factor of 30%. All three of the parcels have an occupancy factor of 10% for tax year 2007. The printouts show that none of the three parcels had an improvement assessment for tax years 2005 and 2006, but that they did have an improvement assessment for 2007. The printouts state that the Cook County Assessor valued the subject to be worth \$1,498,020 as of January 1, 2007. The printouts describe the subject as being a one year old, two-story, masonry dwelling containing 6,522 square feet of living area, four full and two one-half baths, a full basement with a formal recreation room, air conditioning, two fireplaces, and a four car garage. Based on this evidence, the appellant for the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$86,211 was disclosed. This assessment yields a market value of \$858,672 for the subject, using the 2007 Illinois Department of Revenue three-year median level of assessment for class 2 property of 10.04%.

In support of the subject's assessment, the board of review submitted descriptions and assessment information for three properties located within the subject's subarea. These properties are described as two-story, masonry, dwellings that range in age from 8 to 50 years old, and contain from 5,161 to 6,856 square feet of living area. Two of the dwellings have a full basement with a formal recreation room, while one has a slab. The dwellings have from four to four and one-half baths, from one to three fireplaces, and from a two-car to a three-car garage. Additionally, all of the properties have air conditioning. These properties have improvement assessments ranging from \$40.62 to \$45.90 per square foot of living area. The board of review did not submit any sales information regarding these properties.

The board of review also submitted a list of sales of properties located within the subject's neighborhood. This list included the PIN, deed number, the date of the sale, and the sale price for twelve properties. No further information was provided regarding these properties. Based on this evidence, the board 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. Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is not warranted.

The Board finds that the appellant's contention of law is an issue that was addressed by the Illinois Appellate Court in Long Grove Manor v. Property Tax Appeal Bd., 301 Ill.App.3d 654, 704 N.E.2d 872 (2d Dist. 1998). In Long Grove Manor, a nursing home was under construction and was substantially completed on January 1, 1995, the lien date for tax year 1995. Long Grove Manor, 301 Ill.App.3d at 655, 704 N.E.2d at 873. However, the nursing home was not ready to be occupied, and would not be ready for the entirety of tax year 1995. Id. Since the nursing home was not ready to be occupied, but was substantially completed, the owner of the nursing home requested that the property's assessment be lowered to \$0.00. Id. For tax year 1995, the Lake County Assessor valued the property for assessment purposes, but applied only a "token assessment" of 25.0% of the full assessed value. Id. The Lake County Board of Review reduced the nursing home's assessment slightly, and the Property Tax Appeal Board upheld the Board of Review's assessment. Id.

The Second District then upheld the Property Tax Appeal Board's decision citing Section 9-160 of the Illinois Property Tax Code as its basis. Long Grove Manor, 301 Ill.App.3d at 656, 704 N.E.2d at 874. That Section requires the assessor to record any new improvements and to determine the value they have added to the property. 35 ILCS 200/9-160. The Appellate Court found that the procedure used by the Lake County Assessor (i.e. assessing the property, but only imposing a "token assessment" of 25.0%) was proper. Long Grove Manor, 301 Ill.App.3d at 656, 704 N.E.2d at 874-75.

This case is no different than Long Grove Manor. The subject's improvement was not fully completed until 2008, but it was substantially completed. Therefore, the Cook County Assessor valued the property for assessment purposes for tax year 2007, but applied only a "token assessment" of 10.0% of the full assessed value because the improvement was not fully completed. Therefore, the Board finds that the subject is assessed correctly, and 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.

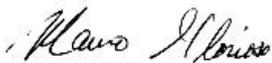


Chairman



Member

Member



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 22, 2012



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.