



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

APPELLANT: Chris Koenen  
DOCKET NO.: 07-28789.001-R-1  
PARCEL NO.: 01-04-302-015-0000

The parties of record before the Property Tax Appeal Board are Chris Koenen, 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:

**LAND:** \$26,136  
**IMPR.:** \$17,707  
**TOTAL:** \$43,843

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 217,800 square foot parcel of land. The improvement on the property was in the process of building built. The appellant, via counsel, argued a contention of law as the basis of the appeal.

The appellant asserts that the subject should be assessed as vacant land for the 2007 assessment year as the improvement was not complete during that year or that the improvement assessment should have an occupancy factor of 1% applied to the value to reflect that the improvement is under construction.

In support of this argument, the appellant submitted a copy of the property characteristic printout showing that the improvement built is a one and one-half story, masonry dwelling with 9,158 square feet of building area. In addition, the appellant presented an affidavit stating the appellant is the general contractor overseeing the construction of a single-family home on the property, that this construction began in August 2005, and the anticipated completion date of this improvement is the first

quarter of 2008. The appellant also included undated, black and white photographs of the improvement during construction. 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 total assessment of \$43,843 was disclosed. Of this amount, \$17,707 was allocated to the improvement. 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 and located within the subject's neighborhood. The properties consist of one and one-half story, masonry, single-family dwellings. The properties range: in age from 12 to 32 years; in size from 4,870 to 5,406 square feet of living area; and in improvement assessments from \$18.07 to \$19.84 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 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 photographs show that the property's exterior and roof were complete.

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 subject property is under roof and substantially complete as established in Long Grove Manner. The PTAB further finds that the appellant has failed to submit any evidence to show if the board of review defines substantially complete different than the courts or if the board has a policy in not applying an improvement assessment until the property is occupied. 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.

*Ronald 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: June 22, 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.