



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

APPELLANT: Tejas K. Soni
DOCKET NO.: 08-20777.001-R-1
PARCEL NO.: 08-24-303-018-0000

The parties of record before the Property Tax Appeal Board are Tejas K. Soni, the appellant(s); 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: \$ 26,327
IMPR.: \$ 0
TOTAL: \$ 26,327

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 21,758 square foot parcel of land once improved with a single-family dwelling. The appellant argued that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellant asserted that the subject's improvement was demolished in January 2008 and that no improvement existed for the remainder of the lien year. To support this, the appellant submitted a copy of a demolition affidavit from the demolition/excavating contractor indicating the subject improvement's demolition was complete by January 29, 2008, a copy of a demolition permit issued by the City of Des Plaines for the subject's improvement, a copy of a plot of survey for the subject which includes the improvement, and copies of the appeal forms for the county assessor and board of review. The board of review's appeal form indicates the subject was purchased in 2006 for 260,000. Based on this analysis, the appellant requests a reduction in the subject's assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$26,327. This assessment was allocated to the land only with no value allocated to the improvement. The board also submitted a memo from Mike Kenney. The memo indicates the subject property sold in June 2007 for \$260,000. The memo asserts that the property was purchased for the land value because the improvement was demolished. As a result of its analysis, the board requested confirmation of the subject's assessment.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the PTAB concludes that the evidence indicates a reduction is not warranted.

The PTAB finds that the appellant has failed to submit sufficient evidence to show that the subject is overvalued. The assessment on the subject is for the land only. The board of review has not valued any improvement on the property; Moreover, the board of review has acknowledged that the subject's improvement was demolished. In addition, the PTAB finds the appellant did not submit any evidence to establish a value for the land. Without this evidence, the appellant has failed to meet his burden 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

Shawn R. 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: April 22, 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.