



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

APPELLANT: John Odh
DOCKET NO.: 08-22117.001-R-1
PARCEL NO.: 05-17-405-002-0000

The parties of record before the Property Tax Appeal Board are John Odh, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$ 25,085
IMPR.: \$ 82,059
TOTAL: \$ 107,144**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 8,591 square feet of land, which is improved with a 51 year old, two-story, masonry, townhouse-style dwelling. The subject's improvement size is 1,266 square feet of living area, which equates to an improvement assessment of \$64.82 per square foot of living area. The appellant, via counsel, argued unequal treatment in the assessment process and that the subject's market value is not accurately reflected in the assessed value as the bases of the appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for three properties suggested as comparable to the subject. The comparables are described as two-story, masonry, townhouse-style dwellings. Additionally, the comparables range: in age from 46 to 56 years; in size from 1,234 to 1,399 square feet of living area; and in improvement assessments from \$22.59 to \$29.73 per square foot of living area. The comparables also have various amenities. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

In addition, the appellant's pleadings state that the subject is a converted three-unit condominium with none of the units sold.

However, two of the units are rented for \$1,100 per month since March and August 2008. The third unit has been vacant for all of 2008. The appellant further states that the subject was unoccupied for 58% of the 2008 tax year. In support, the appellant submitted a vacancy affidavit signed by the appellant, a rent roll, income/expense statement affidavit for 2007/2008, and the MLS listing for the subject.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$82,059 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for three properties suggested as comparable to the subject. The comparables are described as two-story, masonry, townhouse-style dwellings. Additionally, the comparables are 46 years old, have from 1,190 to 1,242 square feet of living area, and have improvement assessments ranging from \$25.47 to \$25.62 per square foot of living area. The comparables also have several amenities. Based on this evidence, the board of review requested confirmation of the subject's improvement 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 appellant contends unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the PTAB finds the appellant has not met this burden.

The parties presented a total of eight properties suggested as comparable to the subject. The PTAB finds the board of review's comparable #1 and the appellant's comparables #2 and #4 most similar to the subject in size, age, location, and construction. The properties are described as two-story, frame and masonry or masonry, single-family dwellings with between five and one-half and six baths, two to four fireplaces, and a partial unfinished basement. The properties range: in age from 65 to 71 years; in size from 5,992 to 6,307 square feet of living area; and in improvement assessments from \$19.89 to \$23.46 per square foot of living area. In comparison, the subject's improvement assessment of \$13.79 per square foot of living area is below the range of these comparables. Therefore, after considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot improvement assessment is supported and a reduction in the improvement assessment is not warranted.

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, 331 Ill.App.3d 1038 (3d Dist. 2002); Winnbago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d (2d 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 Board concludes that the evidence indicates a reduction in the subject's assessment is not warranted.

Pursuant to Section 9-180, assessors are to pro-rate valuations based on the year of 365 days. Section 9-180 of the Property Tax Code states in relevant part:

Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of the year....

(35 ILCS 200/9-180)

The statute measures the value of an improvement to the property either from the date "when the occupancy permit was issued" or from the date the improvement "was inhabitable and fit for occupancy" prior to December 31 of the same year. The appellant failed to establish by a preponderance of the evidence that the subject was inhabitable and not fit for occupancy prior to December 31, 2008. The appellant failed to submit any evidence such as photographs, contractor statements and/or building permits stating that the property was uninhabitable as of December 2008. In fact, two units were rented in 2008 and therefore, were habitable and fit for occupancy. The mere fact that the subject was not sold or rented does not equate the property inhabitable. Therefore, based on this record, the PTAB finds that the subject's improvement assessment is supported and 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

Marko M. Louie

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: August 23, 2013

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.