



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

APPELLANT: Jerry Monteleone
DOCKET NO.: 08-22155.001-R-1
PARCEL NO.: 09-14-101-012-0000

The parties of record before the Property Tax Appeal Board are Jerry Monteleone, 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 a reduction 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: \$ 11,557
IMPR.: \$ 6,963
TOTAL: \$ 18,520

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 8,040 square foot parcel of land improved with a one and one-half story, frame, single-family dwelling containing 713 square feet of living area. The appellant contends that the subject's market value is not accurately reflected in the assessed value as the basis of the appeal.

The appellant argues that the subject was 100% vacant in 2008 and demolished in 2008. In support, the appellant submitted a vacancy affidavit stating that the subject was vacant from January 2008 to November 2008 when demolition of the subject occurred. In addition, the appellant submitted a demolition permit, demolition bill dated November 24, 2008, and a demolition affidavit attesting that the demolition of the subject was completed on November 22, 2008. Lastly, the appellant submitted a copy of an unsigned settlement statement stating that the subject was purchased on January 16, 2008 for \$216,000 and an MLS printout confirming the January 2008 sale. Based on the evidence, the

appellant requested the subject's assessment be reduced to reflect the vacancy and demolition of the subject in 2008.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$26,664 was disclosed. This assessment reflects a market value of \$277,750 using the Illinois Department of Revenue's 2008 three-year median level of assessment for class 2 property of 9.60%. In support of the subject's assessment, the board of review submitted descriptions and assessment information for four properties located within the subject's neighborhood. These properties are described as one or one and one-half story, frame or masonry, single-family dwellings. The properties range: in age from 53 to 84 years-old; in size from 780 to 881 square feet of living area; and in improvement assessment from \$21.82 to \$26.05 per square foot of living area. In addition, the board of review submitted sales data for comparable #4 which sold in April 2006 for \$375,000 or \$398.00 per square foot of living area, including land. 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.

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 warranted.

The Board finds that the best evidence of the subject's market value is the sale of the subject in January 2008 for \$216,000. Since market value has been determined, the 2008 Illinois Department of Revenue three-year median level of assessment for class 2 property of 9.60% shall apply. In applying this level of assessment to the subject, the total assessed value is \$20,736.

When the demolition of a property is at issue, Section 9-180 of the Property Tax Code is applicable, which states, in relevant part:

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of

the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use to December 31 of the year.

Computations under this Section shall be on the basis of a year of 365 days.

35 ILCS 200/9-180. The Board finds that the improvement upon the subject was demolished as of November 22, 2008. This fact was evidenced by the appellant's affidavit and demolition bills. Thus, the improvement was standing for 326 days, or 89.31% of the year. Therefore, under Section 9-180 of the Property Tax Code, the subject's total assessment based on the subject's market value of \$216,000 shall be diminished by 10.69% and a reduction is warranted.

Lastly, the appellant failed to show that the subject was uninhabitable or unfit for occupancy prior to demolition. The appellant merely stated that the subject was not occupied/vacant and therefore, a reduction is not warranted based on appellant's vacancy argument.

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: November 22, 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.