



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

APPELLANT: Brooks Holdings, LLC
DOCKET NO.: 08-22375.001-R-1
PARCEL NO.: 05-07-405-019-0000

The parties of record before the Property Tax Appeal Board are Brooks Holdings, LLC, the appellant, by attorney Mitchell L. Klein, of Schiller Klein PC 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: \$21,840
IMPR: \$ 8,976
TOTAL: \$30,816**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 9,100 square feet of land that is improved with a one year old, two-story, frame, single-family dwelling. The subject's improvement size is 2,880 square feet of living area, and its total assessment is \$30,816. The appellant's attorney argued that the subject property was under construction and had not received an occupancy permit during the 2008 tax year.

In support of this contention, the appellant's attorney provided an affidavit signed by the builder stating the home was not completed or ready for occupancy during the 2008 tax year. No further evidence was provided. Based on this sole affidavit, the appellant's attorney requested that the improvement assessment be removed for the 2008 tax year.

The board of review submitted descriptive and assessment data for four suggested comparables located within the subject property's neighborhood. They are described as two-story, frame,

single-family dwellings with central air conditioning, one or two fireplaces, and a two-car garage. The improvement assessments range from \$27.45 to \$42.02 per square foot of living area.

The board of review also presented evidence that a 10% occupancy factor was already applied to the improvement assessment for the 2008 tax year. Based on this evidence, the board of review request confirmation of the subject's assessment.

In written rebuttal, the appellant's attorney argued that 35 ILCS 200/9-180 provides in part that "new construction shall be partially assessed from the date when the occupancy permit was issued [or from the date that] the building was inhabitable and fit for occupancy," and that the improvement assessment should be removed.

After considering the arguments as well as reviewing the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

In the case of Long Grove Manor v. Property Tax Appeal Board, 301 Ill.App.3d 654, the court held that an assessor may value any partially completed improvement to the extent that it adds value to the property. In addition, pursuant to 35 ILCS 200/9-160, after notification of a full or partial occupancy permit, the chief county assessment officer shall include in the assessment of the property for the current year the proportionate value of new or added improvements on that property from the date the occupancy permit was issued **or** from the date the new or added improvement was inhabitable or fit for occupancy or for intended or customary use until December 31 of that year. Additionally, 35 ILCS 200/9-180 states that 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 that year.

Both 35 ILCS 200/9-160 and 35 ILCS 200/9-180 state that a proportional assessment may be made from the date the occupancy permit was issued **or** from the date the new or added improvement was inhabitable or fit for occupancy or for intended or customary use until December 31 of that year. In the case at

hand, the appellant failed to provide sufficient evidence to warrant a change in assessment. Additionally, the evidence reflects that the board of review has already applied a 10% occupancy factor to the subject's improvement for the 2008 tax year.

Therefore, the Property Tax Appeal Board finds that the appellant has not met its burden of proving by a preponderance of the evidence that the subject's assessment as established by the board of review is incorrect. The Property Tax Appeal Board finds no reduction is 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: March 21, 2014



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.