



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

APPELLANT: Lawrence Lagrotteria
DOCKET NO.: 08-22917.001-R-1
PARCEL NO.: 04-12-201-031-0000

The parties of record before the Property Tax Appeal Board are Lawrence Lagrotteria, 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: \$ 27,263
IMPR.: \$ 60,875
TOTAL: \$ 88,138

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 12,860 square foot land parcel improved with a one and one-half story, masonry, single-family home containing 3,504 square feet of living area. Features of the residence include four full and one half-baths, five bedrooms, three fireplaces and a two-car garage.

The appellant contends that the subject's assessed value is not accurate as the subject has not received an occupancy permit and was 100% vacant during 2008.

In support of a reduction in the subject's improvement value, the appellant submitted an affidavit from the builder stating that during 2008 the subject was under construction, not ready for occupancy, and 100% vacant. The appellant asserted that the subject's improvement assessment should be at zero due to the subject's uninhabitability. 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 \$88,138 was disclosed. Of this amount, \$27,263 was allocated to the land and \$60,875 was allocated to the improvement based on a 71.3% occupancy factor. The improvement value at full occupancy was \$85,378. 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 one or one and one-half story, frame, stucco or masonry, single-family dwellings. Additionally, the comparables range: in age from 1 to 16 years; in size from 3,643 to 5,411 square feet of living area; and in improvement assessments from \$25.08 to \$31.75 per square foot of living area. The comparables also have several amenities. The board of review also noted the sale of the subject in May 2006 for \$750,000, or \$214.04 per square foot, 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.

The Board finds that the appellant did not submit sufficient documentation to show the subject property was uninhabitable and 100% vacant during the 2008 tax year. The appellant contends that the subject property is entitled to a proper occupancy factor. The board of review's evidence indicates that the subject has received a 71.3% occupancy factor for the 2008 tax year. The appellant's evidence consisted of a two-sentence affidavit from the builder with nothing further in support of their contention of law. Therefore, the Board finds that under the facts of this appeal, the evidence reflects that the subject's improvement assessment is correct and that the appellant has not satisfied the burden of challenging the correctness of the subject's assessment based on this record.

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: September 20, 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.