FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Roseann Dalmaso
DOCKET NO.: 08-23291.001-R-1
PARCEL NO.: 09-26-406-039-0000

The parties of record before the Property Tax Appeal Board are Roseann Dalmaso, the appellant(s), by attorney Francis W. O'Malley, of Worsek & Vihon in Chicago; 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:	$ 9,600
IMPR.:	$ 40,800
TOTAL:	$ 50,400

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an 7,500 square foot parcel of land improved with a two story, frame, single-family dwelling containing 1,768 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 vacant and unoccupied from February 1, 2008. In support, the appellant submitted a vacancy affidavit stating that the subject was vacant from February 2008 to December 2008. In addition, the appellant submitted a copy of a fully executed settlement statement stating that the subject was purchased on December 21, 2007 for $525,000. The appellant further states that the appellant allowed post closing possession until January 31, 2008. Furthermore, the appellant's pleadings state that the sale was not between related parties and that the seller’s mortgage was not assumed. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of $57,512 was disclosed. This assessment reflects a market value of $599,083 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 two-story, frame, single-family dwellings. The properties range: in age from 83 to 99 years-old; in size from 1,612 to 1,810 square feet of living area; and in improvement assessment from $27.58 to $29.00 per square foot of living area. 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 December 2007 for $525,000. 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. The subject's assessment reflects a market value greater than this purchase price and therefore, a reduction is warranted.

Additionally, the Board finds that the appellant submitted insufficient documentation to show that the subject was uninhabitable or unfit for occupancy as required by Section 9-160 and 9-180 of the Property Tax Code. Section 9-160 and 9-180 of the Property Tax Code provide part:

> The owner of the 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, structure 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..(35 ILCS 200/9-180.

The appellant failed to show that the subject was uninhabitable or unfit for occupancy. 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.

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: December 20, 2013

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.