



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

APPELLANT: Woodlands Development, LLC  
DOCKET NO.: 08-24543.001-R-1  
PARCEL NO.: 18-07-300-020-0000

The parties of record before the Property Tax Appeal Board are Woodlands Development, LLC, the appellant(s), by attorney Liat R. Meisler, of Golan & Christie LLP 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:** \$ 24,864  
**IMPR.:** \$ 8,610  
**TOTAL:** \$ 33,474

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 16,800 square feet of land, which is improved with an 83 year old, two-story, stucco, single-family dwelling. The subject's improvement size is 3,386 square feet of living area, which equates to an improvement assessment of \$25.43 per square foot of living area. The appellant, via counsel, argued that there was unequal treatment in the assessment process of the subject's improvement, and that the subject was uninhabitable for the entirety of tax year 2008 as the basis of this appeal.

In support of the equity argument, the appellant submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, frame, masonry, or stucco, single-family dwellings. Additionally, the comparables range: in age from 81 to 114 years; in size from 4,287 to 4,964 square feet of living area; and in improvement assessments from \$19.54 to \$21.93 per square foot of living area. The comparables also have various amenities.

In support of the inhabitability argument, the appellant submitted a Notice of Violation issued to the appellant by the Village of Hinsdale. The Notice states that the subject was not in compliance with the Hinsdale municipal code for six reasons:

1) the roof was not adequate; 2) the doors were missing; 3) the gas meter was unattached; 4) the electric meter was unattached; 5) the windows were boarded up; and 6) the retaining wall or fence was not adequate. The Notice was dated December 17, 2007. The appellant also submitted a Complaint issued by the Village of Hinsdale, which was notarized on September 11, 2008. The Complaint number is "HI No. 9335," and it cites the appellant for failure to correct the six items described in the Notice. Attached to the Complaint is a Ticket, stating the same thing as the Complaint. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$86,101 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, masonry or stucco, single-family dwellings. Additionally, the comparables range: in age from 71 to 84 years; in size from 3,011 to 3,360 square feet of living area; and in improvement assessments from \$25.43 to \$28.81 per square foot of living area. The comparables also have several amenities. The board of review's evidence also states that the subject received a 10% occupancy factor for tax year 2009. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

At hearing, the appellant's attorney, Liat Meisler, reaffirmed the evidence previously submitted. In support of the uninhabitability argument, Ms. Meisler cited 35 ILCS 200/9-180 for the proposition that if the subject is uninhabitable, the subject's assessment should be reduced accordingly. Ms. Meisler argued that, based on the Notice, Complaint, and Ticket, the subject was uninhabitable for the entirety of tax year 2008, and that the subject was demolished sometime in 2009. Ms. Meisler also stated that she did not know whether the comparables submitted by the appellant were habitable or not during tax year 2008. The Cook County Board of Review Analyst, Roland Lara, also reaffirmed the evidence previously submitted, and offered into evidence a map depicting the subject plus the comparables submitted by both parties. Ms. Meisler objected to the submission of the map under 86 Ill. Admin. Code § 1910.67(k) ("In no case shall any written or documentary evidence be accepted into the appeal record at the hearing . . ."). Mr. Lara testified that he used the addresses in the record to compile the map. The objection was overruled, as the addresses of the subject plus the comparables were included on the parties' evidence, and the map was simply a visual depiction of those addresses. Therefore, the map was accepted into evidence and marked as "Board of Review Hearing Exhibit 'A.'"

After reviewing the record, considering the evidence, and hearing the testimony, the Property Tax Appeal Board (the "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 this 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. Walsh v. Prop. Tax Appeal Bd., 181 Ill. 2d 228, 234 (1998) (citing Kankakee Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 131 Ill. 2d 1 (1989)); 86 Ill. Admin. Code § 1910.63(e). To succeed in an appeal based on lack of uniformity, the appellant must submit documentation "showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d 139, 145 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(b). "[T]he critical consideration is not the number of allegedly similar properties, but whether they are in fact 'comparable' to the subject property." Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 403 Ill. App. 3d at 145 (citing DuPage Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 284 Ill. App. 3d 649, 654-55 (2d Dist. 1996)). After an analysis of the assessment data, the Board finds that the appellant has not met this burden.

The Board finds that Comparables #1, and #2 submitted by the board of review were most similar to the subject in location, size, style, exterior construction, features, and/or age. As such, the Board finds that the appellant has not met the burden of clear and convincing evidence, as there is no range of equity comparables with which to compare the subject. Therefore, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted based on uniformity.

The appellant argued that the subject was uninhabitable for the entirety of tax year 2008. In relevant part, 35 ILCS 200/9-180 states:

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. The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file

with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90 day period, no diminution of assessed valuation shall be attributable to the property.

35 ILCS 200/9-180.

The Board finds that the subject was uninhabitable for the entirety of tax year 2008. The subject was notified by the Village of Hinsdale in December 2007 that it had six municipal building code violations. These violations included missing doors and windows, plus unattached gas and electrical meters. Ten months later, the Village of Hinsdale issued a Citation and Ticket to the appellant for failing to remediate the violations. Such a building cannot reasonably be expected to be occupied and habitable. Therefore, the Board finds that the subject was uninhabitable for the entirety of tax year 2008, and a reduction based on habitability 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mark Morris*

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: June 21, 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.