



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

APPELLANT: Margaret & Maru Rybska
DOCKET NO.: 08-25382.001-R-1
PARCEL NO.: 13-36-402-027-0000

The parties of record before the Property Tax Appeal Board are Margaret & Maru Rybska, the appellants, 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: \$7,874
IMPR.: \$21,185
TOTAL: \$29,059

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 3,125 square foot parcel that is improved with a two-story single family masonry constructed dwelling with 2,742 square feet of living area that was completed in 2008. Features include a full basement finished as a recreation room, central air conditioning, a fireplace, and a two-car detached garage. The property is a Class 2-78 two or more story residence, up to 62 years of age, 2,001 to 3,800 square feet, under the Cook County Real Property Assessment Classification Ordinance.

The appellants contended that a partial improvement assessment was improperly issued "even during construction" of the subject dwelling. The appellants contend they were never "charge taxes before on improvements during construction." The appellants further reported that the property was transferred "right after completion so it's fair that the new owners will pay taxes on new improvements." The appellants further reported that the subject improved property was sold "to the new owner" on August 29, 2008 for \$840,000.

In support of these contentions, the appellants completed portions of Section VI of the Residential Appeal Form reporting that the land was purchased in March 2007 for \$295,000. The appellants reported that the occupancy permit was not issued until August 2009, but this assertion appears to be in error. Attached to the appeal is a copy of a Certificate of Occupancy for the subject property dated August 25, 2008. Also attached to the appeal was a copy of a Building Permit issued in April 2007. The appellants did not provide the costs incurred for construction of the dwelling as requested in Section VI of the Residential Appeal petition nor did the appellants attach a Contractor's Affidavit summarizing the total costs of construction. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$0.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final partial assessment of the subject totaling \$29,059 was disclosed. The total assessment of the subject property reflects a market value of approximately \$302,698 using the 2008 three-year median level of assessments for Class 2 property in Cook County of 9.60% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code Sec. 1910.50(c)(2)(A)).

In support of the subject's assessment, the board of review reported the 'land only' purchase price of the subject property in March 2007 for \$295,000. The board of review also presented four equity comparables of similar two-story masonry dwellings of like age and similar size with full finished basements, central air conditioning and two-car garages. The subject's improvement assessment of \$7.73 per square foot of living area is roughly one-third of the per-square-foot improvement assessments of the comparables which range from \$22.90 to \$27.77.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's improvement assessment.

The appellants contend the subject dwelling was overvalued as of January 1, 2008. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of documentation evidencing a recent sale of the subject property or the cost of construction. 86 Ill.Admin.Code §1910.65(c)(2) & (3). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants argued the value of the improvements should not be assessed "during construction." This argument lacks merit as the provisions of the Property Tax Code in Sections 9-160 and 9-180 work in concert whereby assessors are to list new or added

buildings, structures or other improvements of any kind, which had not previously been included in the valuation of the property and whereby the assessor is to pro-rate the valuation of the new or added improvements as of the date it was habitable to December 31 of that year. (35 ILCS 200/9-160 and 9-180)

The appellants report that the subject property sold in August 2008 for \$840,000. The subject's land assessment of \$7,874 reflects a market value for the land of approximately \$82,000 when applying the 2008 three-year median level of assessments for Class 2 property under the Ordinance as determined by the Illinois Department of Revenue.¹ Deducting the estimated land value of \$82,000 from the sale price of \$840,000 results in a value of \$758,000 attributable to the dwelling. The record reflects that the occupancy permit was issued August 25, 2008.

Pursuant to Section 9-180, assessors are to pro-rate valuations based on a year of 365 days. Section 9-180 of the Property Tax Code states in relevant part:

Pro-rata valuations; improvements or removal of improvements. 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. . . .
(35 ILCS 200/9-180).

The statute measures the value of an improvement to the property either from the date "when the occupancy permit was issued" or from the date the improvement "was inhabitable and fit for occupancy" prior to December 31 of the same year. Id. From August 25, 2008 to December 31, 2008 is 128 days or about 35% of a 365 day year. Applying 35% to the estimated market value of the dwelling as determined above of \$758,000 would be \$265,300. The subject's partial improvement assessment of \$21,185 reflects an estimated market value of \$220,677 when applying the 2008 three year median level of assessments for Class 2 property of 9.60%. Therefore, the appellants have failed to establish by a preponderance of the evidence that the subject's partial improvement assessment was excessive in light of the subject's actual market value.

Based on this record the Board finds no reduction to the subject's partial improvement assessment is warranted.

¹ This land only value is substantially lower than the actual land purchase price reported by the appellants of \$295,000.

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: February 24, 2012



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.