



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

APPELLANT: Tim Hennelly
DOCKET NO.: 08-25894.001-R-1
PARCEL NO.: 03-32-422-002-0000

The parties of record before the Property Tax Appeal Board are Tim Hennelly, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$36,087
IMPR.: \$26,039
TOTAL: \$62,126

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 31,110 square feet of land. The improvement on the property was in the process of being built. The appellant argued the fair market value is not accurately reflected in the assessed value.

In support of this argument, the appellant, via counsel, submitted copies of demolition permits for the subject's improvement to be demolished by August 8, 2007 and a copy of an occupancy permit from the Village of Arlington Heights dated August 22, 2008 that indicates the subject's new improvement is satisfactorily completed and may be legally occupied. The appellant asserts that the subject's assessment should be prorated by applying a vacancy factor to account only for the portion of time after the occupancy permit was issued. 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 \$62,126 was

disclosed. Of this amount, \$26,039 was allocated to the improvement. Included in the evidence is the property characteristic printout for the 2008 assessment which shows the improvement assessment of \$26,039 is based on an occupancy factor of 33.4%.

In support of the subject's assessment, the board of review presented descriptions and assessment information on four properties suggested as comparable to the subject and located within the subject's neighborhood. The properties consist of two-story, masonry, single-family dwellings. The properties range: in age from 1 to 69 years; in size from 3,530 to 5,889 square feet of living area; and in improvement assessments from \$14.41 to \$20.91 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. The Board further finds a reduction in the subject's assessment is warranted.

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 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 (2nd 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 PTAB concludes that the evidence indicates a reduction is warranted.

The PTAB finds the evidence shows the subject received an occupancy permit on August 22, 2008 and that for 65% of the year, the subject's improvement was under construction. The PTAB further finds that the board of review applied a 33.4% occupancy factor which accounted for the subject being vacant for 66.6% of the year. Therefore, the PTAB finds that subject's current assessment is supported and a reduction is not 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.