



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

APPELLANT: A. Michael Lies
DOCKET NO.: 08-25898.001-R-1
PARCEL NO.: 03-32-425-003-0000

The parties of record before the Property Tax Appeal Board are A. Michael Lies, the appellant(s); 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: \$ 17,632
IMPR.: \$ 77,840
TOTAL: \$ 95,472

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 15,200 square foot parcel of land improved with a one-year old, two-story, masonry, single-family dwelling containing 4,506 square feet of living area, three and two-half baths, air conditioning, three fireplaces, and a full, unfinished basement. 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 a brief asserting that the subject is a model home and should be assessed at the value prior to construction. The appellant also argues that the subject has been vacant for all of 2008 and should receive an additional reduction in the assessment due to this vacancy. In support of this, the appellant submitted copies of two affidavits, one from the appellant and one from the builder, attesting that the property is not occupied and is being used solely as a display or demonstration model home for prospective buyers of such dwelling or of similar homes to be built on other tracts or lots. A third affidavit was submitted by the builder attesting that the construction of the improvement was completed in early 2008, an occupancy certificate was issued

in January 2008, and that the property is currently listed for sale. 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 \$95,472 was disclosed. The subject's assessment reflects a market value of \$994,500 using the Illinois Department of Revenue's three-year median level of assessment for class 2, residential property of 9.60% for tax year 2008.

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 20 years; in size from 4,289 to 4,624 square feet of living area; and in improvement assessments from \$16.81 to \$24.17 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 (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 not warranted.

Section 10-25 of the Property Tax Code provides:

If the construction of a single family dwelling is completed after December 29, 1986 or the construction of a single family townhome or condominium unit is completed after the effective date of this amendatory Act of 1994, and that dwelling, townhome, or condominium unit is not occupied as a dwelling but is used as a display or demonstration model home, townhome or condominium unit for prospective buyers of the dwelling or of similar homes, townhomes, or condominium units to be built on other property, the assessed value of the property on which the dwelling, townhome, or condominium was constructed shall be the same as the assessed value of the property prior to construction and prior to any change in the zoning classification of

the property prior to construction of the dwelling, townhome or condominium unit. . . . The person liable for taxes on property eligible for assessment as provided in this Section shall file a verified application with the chief county assessment officer on or before (i) April 30 of each assessment year for which the assessment is desired in counties with a population of 3,000,000 or more and (ii) December 31 of each assessment year for which that assessment is desired in all other counties. Failure to make a timely filing in any assessment year constitutes a waiver of the right to benefit for that assessment year. 35 ILCS 200/10-25.

The Board finds that the appellant failed to submit any evidence that the appellant timely filed for model home status with the chief county assessment officer. Therefore, the Board finds the subject does not qualify for relief as a model home and no reduction is warranted.

In addition, the Board finds the appellant's argument that the subject was vacant in 2008 and should receive a reduction based on this vacancy unpersuasive.

Section 9-180 of the Property Tax Code provides:

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, 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 Board finds the appellant acknowledged the subject was complete in January 2008 and that the Village of Arlington Heights issued an occupancy certificate for the subject then. Therefore, the Board also finds that the subject was complete and fit for occupancy in January 2008 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

Marko M. Louie

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.