FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Hani Asfour
DOCKET NO.: 09-22047.001-C-1 through 09-22047.004-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Hani Asfour, the appellant, by attorney Richard J. Caldarazzo of Mar Cal Law, P.C. in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-22047.001-C-1	25-30-105-001-0000	7,269	0	$7,269
09-22047.002-C-1	25-30-105-002-0000	8,776	0	$8,776
09-22047.003-C-1	25-30-105-003-0000	25,818	14,011	$39,829
09-22047.004-C-1	25-30-105-004-0000	22,893	27,270	$50,163

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2009 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of four parcels with 78,957 square feet of land area improved with a one-story building of brick construction with 15,166 square feet of building area. The

property is located in Blue Island, Calumet Township, Cook County.

The appellant's argument is based on a contention of law founded on vacancy. According to a brief submitted by appellant's counsel the property was purchased in December 2005 with the intention to demolish the improvement. However, the appellant experience financial hardship; therefore, demolition of the improvement has not occurred. Counsel also asserted the appellant has been attempting to sell the property and there have been three different contract purchasers. However, all three deals were unsuccessful and the property remained 100% vacant for 2009. Also submitted was a copy of a Cook County Board of Review Commercial/Industrial Vacancy-Occupancy Affidavit signed by the appellant asserting the building was 100% vacant during 2009.

According to counsel the subject's assessment reflects a market value of $520,418. Due to vacancy, the appellant's attorney asserted that a 10% occupancy factor should be applied to the improvement to arrive at a revised improvement assessment of $20,642 and a total assessment of $85,398.[1]

The appellant also submitted a copy of the final decision issued by the Cook County Board of Review setting forth the assessment of each property index number (PIN) under appeal.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. Included in the record was a facsimile submission from the board of review of a stipulation bearing the signature of the appellant's counsel accepting the stipulation and a signature of a board of review representative dissenting to the stipulation. By letter dated March 16, 2012, the board of review was found to be in default.

Conclusion of Law

The appellant's argument was founded on a contention of law in which it was argued the subject's assessment should be reduced due to vacancy. The Board gives this argument no weight and finds the appellant failed to submit sufficient evidence to challenge the correctness of the assessment.

[1] The calculations developed by appellant's counsel as reflected in the brief were based on the original assessment of the subject property as established by the Cook County Assessor totaling $271,177. The assessment of the property as reflected on the board of review final decision totaled $106,037.

Section 1910.63 of the rules of the Property Tax Appeal Board provides in part:

> Section 1910.63 Burdens of Proof
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> a) Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward.
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> b) Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.
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> c) Once a contesting party has provided evidence or argument sufficient to challenge the correctness of the assessment of the subject property, the board of review shall be required to go forward with the appeal. The board of review must provide substantive, documentary evidence or legal argument sufficient to support its assessment of the subject property or some other, alternate valuation. Failure to do so will result in a decision by the Property Tax Appeal Board based upon the information submitted by the contesting party and, if applicable, the evidence submitted by any intervening party. . . .(86 Ill.Admin.Code §1910.63).

Based on this rule, the appellant, as the contesting party, has the burden of first producing sufficient evidence to challenge the correctness of the assessment. Not until the contesting party provides sufficient evidence or argument to challenge the correctness of the assessment is the board of review required to go forward with the appeal. (See Commonwealth Edison Company v. Illinois Property Tax Appeal Board, 378 Ill.App.3d 901, 914-915, 882 N.E.2d 141, 317 Ill.Dec.567 (2nd Dist. 2008)).

In this appeal the appellant only argued the subject's vacancy during 2009 was sufficient to reduce the subject's assessment. This argument is insufficient to challenge the subject's

assessment without a showing the subject's market value was excessive due to vacancy. There is no provision in the Property Tax Code allowing for a reduction in a property's assessment based solely on vacancy. Similarly, there is no provision in the rules of the Property Tax Appeal Board that provides for a reduction in a property's assessment based exclusively on vacancy.

In this appeal the appellant provided no market data to demonstrate the subject's assessment was excessive considering the fact the property was vacant during 2009. Furthermore, there was no market data provided by the appellant that supported appellant's counsel assertion that a 10% occupancy factor should be applied to the subject's improvement assessment. In the brief, the appellant's counsel asserted that the owner was attempting to sell the property and the property had been under contract three times, which ultimately were unsuccessful. Even those these transactions were not completed, the list price and putative sales prices would be indicative of the property's value. The appellant, however, failed to provide any information with respect to the list price or these transactions that may have cast some light of the correctness of the subject's assessment based on the property's vacancy.

In conclusion, based on this record, the Property Tax Appeal Board finds a reduction in the subject's assessment is not justified.

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 19, 2014

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.