



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

APPELLANT: Vesta Partnership
DOCKET NO.: 09-23563.001-C-1 through 09-23563.005-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Vesta Partnership, the appellant(s), by attorney Arnold G. Siegel, of Siegel & Callahan, 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
09-23563.001-C-1	10-18-320-012-0000	13,475	42	\$13,517
09-23563.002-C-1	10-18-320-013-0000	9,357	4,280	\$13,637
09-23563.003-C-1	10-18-320-014-0000	18,715	4,280	\$22,995
09-23563.004-C-1	10-18-320-015-0000	9,357	950	\$10,307
09-23563.005-C-1	10-18-320-016-0000	9,357	26	\$9,383

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 five parcels of land totaling 18,193 square feet. As of January 1, 2009 these parcels were improved with a one-story commercial building that was demolished on September 15, 2009. The property is located in Niles Township, Cook County. The subject is classified as a class 5-

90, vacant land with minor improvements, and a 5-17, one-story store, property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contended inequity and overvaluation as the bases of the appeal. In support of the market value argument, the appellant submitted a copy of an owner's affidavit attesting that the subject was a commercial building that was 100% vacant and uninhabitable from January 1, 2009 to September 15, 2009, when the improvement was demolished. He attested that property became vacant at the end of 2008 when the tenant was evicted and that the subject suffered from willful neglect by the tenant resulting in deterioration of the property. He further attests that the demolition was delayed until September 15, 2009. The appellant also submitted a black and white aerial photograph of the subject showing a concrete surface and no improvement. In addition, the county assessor's web page printouts for the subject disclose that the subject's assessment is a partial assessment.

In support of the equity argument the appellant submitted three equity comparables with land assessments from \$8.49 to \$12.74 per square foot. The appellant also included copies of the county assessor's web page printouts disclosing that two of comparables are classified as improved residential dwellings.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,839 with an improvement assessment of \$9,578 and a land assessment of \$60,261 or \$3.31 per square foot. The total assessment reflects a market value of \$279,356 using the Cook County Ordinance level of assessment for class 5 property of 25%.

In support of its contention of the correct assessment, the board of review submitted four sales comparables of improved properties. In addition, the board disclosed the subject sold in October 2002 for \$650,000.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant's argument that the subject was uninhabitable prior to its demolition unpersuasive. The affidavit asserts the subject had severe deterioration without any description of the deterioration. The appellant failed to submit any evidence to show the subject was uninhabitable. Moreover, the subject's improvement assessment is a partial assessment.

The appellant failed to show that this partial assessment did not apply to the lack of an improvement from September 15, 2009 to December 31, 2009. Therefore, the Board finds the appellant failed to show by a preponderance of the evidence that the subject was not habitable prior to its demolition and that the assessment does not reflect a partial assessment for when the improvement existed.

The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the appellant submitted evidence on three equity comparables. However, the evidence shows two of these comparables are not similar to the subject and cannot be compared to the subject for assessment purposes. Two of these properties are improved residential dwellings which not only have a different level of assessment than the subject, but also different highest and best uses, characteristics, and ultimately markets. The Board further finds that the one remaining comparable is insufficient to show the subject was over assessed for the time period after the improvement was demolished. Therefore, the Board finds the appellant failed to show by clear and convincing evidence that the subject is over assessed and a reduction based on equity 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Tracy A. Huff

Member

Marko M. Lott

Member

J. R.

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 20, 2015

A. P. ...

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.