



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

APPELLANT: Knorps a/k/a Nantucket George Homes  
DOCKET NO.: 09-32164.001-R-1  
PARCEL NO.: 04-09-105-043-0000

The parties of record before the Property Tax Appeal Board are Knorps a/k/a Nantucket George Homes, the appellant(s), by attorney Mendy L. Pozin in Northbrook, 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:       \$ 9,803**  
**IMPR:       \$ 140,339**  
**TOTAL:      \$ 150,142**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject has 17,050 square feet of land, which is improved with a one year old, two-story, frame, single-family dwelling. The subject's improvement size is 6,059 square feet of living area, which equates to an improvement assessment of \$23.16 per square foot of living area. The appellant, via counsel, made a contention of law as the basis of this appeal.

The appellant alleges that the subject was granted a model home exemption for the 2008 year and since that time, the subject has not been sold, rented or occupied. The appellant's legal argument is that the subject is entitled to a model home assessment, as described at 35 ILCS 200/10-25.

In support of the model home exemption argument, the appellant's attorney submitted an MLS printout showing that the subject was listed for sale in August 2009. The realtor remarks do not mention any model home status. The property was listed for sale

as a single family home. Further, an email from the appellant to the attorney states that he purchased the subject from a "distressed seller" or builder who built it as a speculative home and not occupied in 2008 or 2009. It is unknown whether or not the appellant applied for the model exemption application for 2009. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The Cook County Board of Review submitted its "Board of Review-Notes on Appeal," wherein the subject's improvement assessment of \$140,339 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment information for four properties suggested as comparable to the subject. The comparables are described as two-story, frame or frame and masonry, single-family dwellings. Additionally, the comparables range: in age from one to four years; in size from 5,132 to 5,848 square feet of living area; and in improvement assessments from \$24.72 to \$25.63 per square foot of living area. The comparables also have several amenities. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

At hearing, the appellant's attorney submitted a note from the appellant stating that the subject property was never rented in tax years 2008, 2009, and 2010. In contrast, the board of review representative Israel Smith provided MLS printouts showing that the property was offered as a short-term executive rental property and was rented in March 2010; offered for sale by four different realtors from 2006 to 2009, all without any mention of the property being a model home, and lastly, showing the property sold in December 2010. Mr. Smith also argued that the model home exemption was granted to the original builder for 2008 and that it was granted for the purpose of using the property as a model for the intention of building more homes similar to it. Once the original builder, or "distressed seller", as the appellant stated, sold that property to the appellant, the exemption was voided.

After reviewing the record and considering the evidence, the Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

The Board finds that there is conflicting evidence regarding whether the subject property was rented during the 2009 year, the subject was not used as a model home in 2009, and there is no evidence of any model home exemption application being filed

for 2009. Therefore, the Board finds that no reduction is warranted.

The appellant asserts that the subject should be assessed as a model home for tax year 2009. Such an assessment is governed by 35 ILCS 200/10-25, which states, in relevant part:

Model homes, townhomes, and condominium units. 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 that 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.*

Id. (emphasis added).

The appellant did not provide any evidence that a model home application was filed for the subject for tax year 2009. Since there is no evidence that an application was filed, the Board finds that the subject is not entitled to a model home assessment.

According to the evidence, the subject property was offered for sale and rent during the 2009 year and was not used as a

speculative home. There is conflicting evidence regarding whether the property was rented in 2009. The subject property was marketed in the MLS as a single-family home for sale and rent and was ready to be occupied upon closing. The model home exemption is granted for properties shown as a model so that potential purchasers can view it and consider building a similar home by the same builder in the same neighborhood. Clearly, this property was not used as a model home in 2009.

Further, Section 10-25 is clear and unambiguous. Under this statutory law, which required an application to be filed by April 30, 2009, and further states that "[f]ailure to make a timely filing in any assessment year constitutes a waiver of the right to benefit for that assessment year," the Board has no authority to grant a model home assessment to the subject. The Board will not contradict unambiguous statutory law. For these reasons, the Board finds the appellant's argument unpersuasive. As such, the Board finds that the subject is not entitled to a reduction.

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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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: January 24, 2014

*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.