



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

APPELLANT: Rose Kalas  
DOCKET NO.: 10-20275.001-R-1  
PARCEL NO.: 12-12-325-048-0000

The parties of record before the Property Tax Appeal Board are Rose Kalas, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:** \$5,118  
**IMPR:** \$7,148  
**TOTAL:** \$12,266

Subject only to the State multiplier as applicable.

**ANALYSIS**

In 2010, the subject was a partially completed two-story, masonry, single family dwelling with 2,880 square feet of living area. The subject's improvement assessment is \$16.14 per square foot of living area. The appellant argued that there was unequal treatment in the assessment process, and that the subject's market value is not accurately reflected in its assessed value as the bases for this appeal.

In support of the equity argument, the appellant submitted descriptive information for four properties suggested as comparable to the subject. These properties are described as two-story, masonry, single family dwellings that range in age from 53 to 54 years old, and in size from 1,900 to 1,998 square feet of living area. The comparables also have several amenities. No assessment data was submitted for these properties.

In support of the market value argument, the appellant submitted numerous photographs, permits, pictures, and construction receipts to show that the subject was under construction during tax year 2010. One of these photographs is from the Cook County Assessor's website, and shows that the subject was under roof as of October 21, 2009. Moreover, the appellant submitted an invoice and a final waiver of lien, both from Michael's Roofing.

The Final Waiver of Lien is notarized and dated March 4, 2008. The appellant also included a Certificate of Occupancy issued by the Village of Norridge on February 15, 2011 for the subject. The appellant also included a letter from the board of review to the appellant, stating that the subject's 2011 assessment was lowered to \$31,646. 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 \$46,483 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, masonry, single-family dwellings. Additionally, the comparables range: in age from three to seven years; in size from 2,320 to 2,696 square feet of living area; and in improvement assessments from \$17.41 to \$18.54 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.

In rebuttal, the appellant argued that the board of review's comparables were not similar to the subject, and submitted more pictures, permits, surveys, etc.

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.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. Cook Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 339 Ill. App. 3d 529, 545 (1st Dist. 2002); National City Bank of Michigan/Illinois v. Prop. Tax Appeal Bd., 331 Ill. App. 3d 1038, 1042 (3d Dist. 2002) (citing Winnebago Cnty. Bd. of Review v. Prop. Tax Appeal Bd., 313 Ill. App. 3d 179 (2d Dist. 2000)); 86 Ill. Admin. Code § 1910.63(e). 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. Calumet Transfer, LLC v. Prop. Tax Appeal Bd., 401 Ill. App. 3d 652, 655 (1st Dist. 2010); 86 Ill. Admin. Code § 1910.65(c). Furthermore, in general, "a contemporaneous sale between parties dealing at arms length is not only relevant to the question of fair cash market value, but [is] practically conclusive." Village of Lake Villa v. Stokovich, 211 Ill. 2d 106, 132 (2004) (quoting People ex rel. Korzen v. Belt Ry. Co. of Chi., 37 Ill. 2d 158, 161 (1967)). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction is warranted.

In addressing the appellant's market value claim, the Board first finds that the recent construction costs of the subject are not applicable to the current tax year. The improvement was not

issued an occupancy permit until February 2011, and therefore, was not habitable during all of 2010.

The Board recognizes that this case is akin to Long Grove Manor v. Property Tax Appeal Bd., 301 Ill. App. 3d 654 (2d Dist. 1998). In Long Grove Manor, a nursing home was under construction and was substantially completed on January 1, 1995, the lien date for tax year 1995. Long Grove Manor, 301 Ill. App. 3d at 655. However, the nursing home was not ready to be occupied, and would not be ready for the entirety of tax year 1995. Id. Since the nursing home was not ready to be occupied, but was substantially completed, the owner of the nursing home requested that the property's assessment be lowered to \$0.00. Id. For tax year 1995, the Lake County Assessor valued the property for assessment purposes, but applied only a "token assessment" of 25.0% of the full assessed value because it was substantially completed. Id. The Lake County Assessor testified that he considered "substantially completed" to mean "under roof." Id. at 657. The Lake County Board of Review reduced the nursing home's assessment slightly, and the Property Tax Appeal Board upheld the Board of Review's assessment. Id. at 655.

The Second District then upheld the Property Tax Appeal Board's decision citing Section 9-160 of the Illinois Property Tax Code as its basis. Id. at 656. That Section requires the assessor to record any new improvements and to determine the value they have added to the property. 35 ILCS 200/9-160. The Appellate Court found that the procedure used by the Lake County Assessor (i.e. assessing the property, but only imposing a "token assessment" of 25.0%) was proper. Id. at 656.

This case is no different than Long Grove Manor. The subject's improvement was not fully completed until 2011, but it was substantially completed (because it was under roof) throughout 2010. This fact is evidenced by the Final Waiver of Lien from Michael's Roofing, submitted by the appellant and dated March 4, 2008, and the picture of the subject from the Cook County Assessor's website, dated October 21, 2009.

However, it appears the Cook County Assessor and board of review applied more than a "token assessment" on the subject. It is instructive that the 2011 assessment is \$31,646, or \$19,955 *less* than the 2010 assessment that is at issue in this appeal. For almost all of 2011, the improvement was habitable, yet for all of 2010 it was uninhabitable. It is illogical, then, to have the 2011 assessment significantly *lower* than the 2010 assessment. Thus, the Board finds that the assessor and board of review did not apply a "token assessment" on the subject for tax year 2010, but instead assessed the property as if the improvement was habitable.

Thus, the Board's next task is to determine the subject's market value as of January 1, 2010. In doing so, the Board will use the subject's 2011 assessment of \$31,646 as a baseline. The Board finds that using this subsequent assessment is proper under Hoyne

Savings & Loan Ass'n v. Hare, 60 Ill. 2d 84, 90 (1974) (holding that evidence showing that the subject received a reduction in a later assessment year is admissible, and can be a relevant factor in determining whether the assessment for the tax year at issue is grossly excessive).

First, the land assessment of \$5,118 will be subtracted out. In 2011, the subject was occupied after February 15, 2011, or 87.4% of the year. Thus, the full improvement assessment of the subject should be \$30,352, without any vacancy relief. This number is then divided by the 2011 Illinois Department of Revenue three-year median level of assessment for class 2 properties of 9.49% to arrive at a market value for the improvement of \$319,831. 86 Ill. Admin. Code § 1910.50(c)(2)(A). This market value will then be multiplied by the 2010 Illinois Department of Revenue three-year median level of assessment for class 2 properties of 8.94% to arrive at a 2010 value for the improvement of \$28,593. Id. However, as was discussed above, the subject was not habitable, but was substantially completed. Therefore, the Board will apply the 25% "token assessment" that was applied in Long Grove Manor to arrive at an improvement assessment for tax year 2010 for the subject of \$7,148. Adding the land back in results in a total assessment of \$12,266. The subject's current assessment is above this amount. Therefore, the Board finds that the subject is overvalued, and a reduction is 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

*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: April 19, 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.