



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

APPELLANT: Nancy Goesel
DOCKET NO.: 10-22480.001-R-1
PARCEL NO.: 28-29-402-007-0000

The parties of record before the Property Tax Appeal Board are Nancy Goesel, the appellant; 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: \$ 3,956
IMPR: \$ 13,234
TOTAL: \$ 17,190

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 52,751 square foot land parcel improved with a one-story, frame, single-family home containing 1,330 square feet of living area. Features of the residence include two full baths, four bedrooms, two fireplaces and a two-car garage.

The appellant contends that the subject's assessed value is not accurate due to a fire occurring at the residence on August 13, 2010.

In support of a reduction in the subject's improvement value, the appellant submitted: the 2010 board of review result indicating that a 70% occupancy factor was applied for one-year only; a Cook County Sheriff's Incident Memo; a letter from the Tinley Park Fire Department indicating a fire occurred on the premises on August 13, 2010; a copy of the fire report; and color photographs of the destruction. The appellant asserts that the subject's improvement assessment should be at 61.64% of its full value due to the subject's inhabitability. 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 \$18,983 was disclosed. Of this amount, \$3,956 was allocated to the land and \$15,027 was allocated to the improvement based on a 70% occupancy factor. The improvement value at full occupancy was \$21,468. 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 one-story, frame and masonry, single-family dwellings. Additionally, the comparables range: in age from 16 to 39 years; in size from 1,196 to 1,535 square feet of living area; and in improvement assessments from \$12.84 to \$17.93 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 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.

The Board finds that the appellant did submit sufficient documentation indicating that a fire occurred on August 13, 2010, which rendered the subject property uninhabitable. The Board finds the appellant's Incident Report, Fire Report, letter and photographs to be persuasive evidence. Section 9-180 of the Property Tax Code provides in part:

"When... any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use." (35 ILCS 200/9-180).

As the fire occurred on August 13, 2010, the subject property was fit for occupancy only 225 days out of a 365-day year, or 61.64%. Therefore, the Board finds that the subject's improvement value should be pro-rated accordingly for the 2010 tax year and that an assessment reduction is warranted for one-year only.

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

[Signature]

Member

[Signature]

Member

[Signature]

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: May 24, 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.