



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

APPELLANT: Saverio / Michele Sassanelli / Pannarale
DOCKET NO.: 10-30429.001-R-1 through 10-30429.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Saverio / Michele Sassanelli / Pannarale, the appellant(s), 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
10-30429.001-R-1	12-27-106-013-0000	1,875	15,893	\$ 17,768
10-30429.002-R-1	12-27-106-014-0000	1,875	15,893	\$ 17,768

Subject only to the State multiplier as applicable.

ANALYSIS

The subject has 6,250 square feet of land, which is improved with a 35 year old, two-story, mixed-use building. The subject's improvement size is 9,452 square feet of building area. The appellant, via counsel, argued that the subject should be granted vacancy relief as the basis of this appeal.

In support of the vacancy argument, the appellant submitted an affidavit and a rent roll. These documents tend to show that the commercial portion of the subject was vacant during the entirety of tax year 2010, and that the residential portion was fully occupied during this time period. 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." However, this evidence was not timely submitted, and the board of review was found to be in default under Sections 1910.40(a) and 1910.69(a) of the Official Rules

of the Property Tax Appeal Board. Therefore, the board of review's evidence was not considered in this appeal.

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 is not persuaded by the appellant's vacancy argument. The Board has no authority to grant a reduction based on vacancy, but only if the subject is uninhabitable. 35 ILCS 200/9-180. The appellant made no arguments regarding habitability. In fact, portions of the subject were rented to tenants during tax year 2010, showing that the subject was habitable. Since the Board has no authority to grant a reduction based on mere vacancy, no reduction will be granted based on this argument.

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.



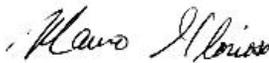
Chairman



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: March 21, 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.