



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

APPELLANT: Kurt Giehler  
DOCKET NO.: 11-27519.001-R-1  
PARCEL NO.: 03-27-211-006-0000

The parties of record before the Property Tax Appeal Board are Kurt Giehler, 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:** \$ 5,500  
**IMPR.:** \$ 2,350  
**TOTAL:** \$ 7,850

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 2008 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 a one-story, 60-year old, single-family residence of frame construction. It contains 1,056 square feet of living area and includes two bedrooms and

one full bath. The property is located in Wheeling Township, Cook County.

The appellant appeared before the Property Tax Appeal Board and made a contention of law argument as the basis of his appeal. In support, the appellant submitted: evidence that the subject received a partial assessment for the 2009 and 2010 tax years; evidence that the subject received a certificate of error due to vacancy; an affidavit signed by the appellant stating that he acted a general contractor for the subject's remodeling project, that was ongoing; a second affidavit attesting to the fact that the subject was uninhabitable, with numerous code violations and no potable water supply; and color photographs of the inside and outside of the subject property showing the rehab work.

The appellant provided testimony at the hearing that: work permits were pulled two or three years prior to completion of the work and permit extensions were granted; his outside photographs were taken in approximately July 2011, with the interior photos taken at a later date; the subject's occupancy permit was issued in 2013 and a lease commenced in June 2013. Based upon this testimony and evidence, the appellant requested that the total assessment be reduced to \$6,777.

The board of review submitted its "Board of Review-Notes on Appeal" wherein the subject's improvement assessment of \$11,753 was disclosed. In support of the subject's assessment, the board of review submitted descriptive and assessment data, as well as black and white photographs, relating to four suggested comparables located within the subject's neighborhood, all of which are located within a one-quarter mile radius of the subject. The properties are improved with a one-story, frame or masonry, single-family dwelling. They range: in age from 56 to 62 years; in improvement size from 1,017 to 1,102 square feet of living area; and in improvement assessment from \$13.81 to \$18.45 per square foot of living area. Amenities for the properties include two to three bedrooms and a one or two-car garage. Based upon this evidence, the board requested confirmation of the subject's assessment.

At hearing, the board of review's representative testified that she did not believe the board of review's equity comparables were vacant properties.

#### **Conclusion of Law**

The appellant argues for a reduced assessment under 35 ILCS 9-180, which states, in relevant part:

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Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property *from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year.*

Id. (emphasis added). The Board finds that the appellant submitted sufficient documentation to show that the subject property was uninhabitable and unfit for occupancy as required by Section 9-180 of the Property Tax Code. The appellant testified that the occupancy permit was not issued until 2013, and further supported its uninhabitability with assessor documentation, affidavits and photos.

Additionally, as the assessor granted relief in 2009 and 2010 based on identical circumstances, the Board finds that the subject's improvement value should be pro-rated accordingly for the 2011 tax year as a matter of equity. Therefore, the Board finds that a reduction in the subject's assessment 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.



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: November 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.