



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

APPELLANT: JRJ ADA, LLC
DOCKET NO.: 07-29829.001-R-2
PARCEL NO.: 17-08-325-031-0000

The parties of record before the Property Tax Appeal Board are JRJ ADA, LLC, the appellant(s), by attorney Leonard Schiller, of Schiller Klein PC 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:

LAND: \$ 24,686
IMPR.: \$ 140,327
TOTAL: \$ 165,013

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 2007 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 two-story, mixed-use apartment building with 2,645 square feet of building area. The building was constructed in 1906. The property has a 8,340 square foot site and is located in Chicago, West Chicago Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. The appellant states that the subject was "100% gutted" and under

rehabilitation during the 2007 tax year. The appellant further states that the subject was not habitable and fit for occupancy in 2007. In support, the appellant submitted three interior/exterior pictures of the subject, a vacancy affidavit for the 2007 year, and a 2008 reduction based on vacancy by the Cook County Assessor.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$165,013. The subject's assessment reflects a market value of \$1,643,555 or \$621.38 per square foot of building area, land included, when using the 2007 three year median level of assessment for Cook County of 10.04% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review did not submit any information.

At hearing, the appellant's attorney reaffirmed the evidence previously submitted.

The board of review analyst notes that none of the pictures submitted into evidence are dated and do not clearly identify the subject. The pictures also indicate that the subject contains a third story. In addition, the board of review analyst states that the vacancy affidavit is a "self serving affidavit" and the evidence lacks permits or invoices to show commencement of construction. The appellant's attorney upon questioning by the administrative law judge agreed that the subject could not be identified from the pictures submitted.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

Pursuant to Section 9-180, assessors are to pro-rate valuations based on the year of 365 days. Section 9-180 of the Property Tax Code states in relevant part:

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 the
year....
(35 ILCS 200/9-180)

The statute measures the value of an improvement to the property either from the date "when the occupancy permit was issued" or from the date the improvement "was inhabitable and fit for occupancy" prior to December 31 of the same year. The appellant failed to establish by a preponderance of the evidence that the subject was inhabitable and fit for occupancy prior to December 31, 2007. The appellant failed to submit evidence such as photographs, contractor statements and/or building permits stating that the property was inhabitable for the 2007 tax year. The pictures submitted by the appellant do not clearly identify the subject and are not dated. Furthermore, the affidavits submitted by the appellant do not state when or if the subject was inhabitable but merely state that the subject was vacant. The mere assertion that vacancies in a property exist, does not constitute proof that the subject was inhabitable or unfit for occupancy. Therefore, based on this record, the PTAB finds that the subject's improvement assessment is supported and a reduction in the subject's assessment is not 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

Tracy 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: February 20, 2015

A. P. ...

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.