



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

APPELLANT: Mill Creek Development, Inc.
DOCKET NO.: 09-26027.001-R-1 through 09-26027.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mill Creek Development, Inc., the appellant(s), by attorney George Michael Keane, Jr., of Keane and Keane 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
09-26027.001-R-1	31-32-103-003-0000	4,035	4,843	\$8,878
09-26027.002-R-1	31-32-103-004-0000	3,849	4,618	\$8,467

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 2009 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 two subject parcels of land which are part of a residential subdivision development. The two dwellings were built in 2008 and are located on Rich Township,

Cook County. Each of the homes is a two-story dwelling of frame and masonry construction. The properties are class 2-78 under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a brief outlining why these homes are entitled to the model home exemption. In further support of this argument, the appellant submitted an affidavit from the President of Mill Creek Development, Inc stating that he "believes" that the model applications were filed for the 2009 tax year but cannot locate any copies of the applications. The appellant also submitted copies of the model home applications for the 2008 year and copies of PTAX-762 Application for Model Home Assessment forms for the 2010 tax year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,345 for the total of two dwellings. The subject's assessment reflects a market value of \$194,888 for both dwellings when applying the 2009 three year average median level of assessments for class 2 property of 8.90% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted four equity comparables for each property and sale information on one of the comparables.

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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

Section 35 ILCS 200/10-25 provides for a valuation of model homes where "the assessed value of the property on which the dwelling, townhome, or condominium was constructed shall be the same as the assessed value of the property prior to construction and prior to any change in the zoning classification of the

property prior to construction of the dwelling, townhome or condominium unit. The application of this Section shall not be affected if the display or demonstration model home, townhome or condominium unit contains home furnishings, appliances, offices, and office equipment to further sales activities." The model home section also provides that "[t]he person liable for taxes on property eligible for assessment as provided in this Section shall file a verified application with the chief county assessment officer..."

The Board finds that the appellant did not meet its burden of proof in showing that the subject property was a model home subject to section 35 ILCS 200/10-25. The appellant did not submit any evidence showing that the requisite application was filed for the 2009 tax year. The Board also gave no weight to the board of review's equity argument as this case rested on the use of the subject as a model home rather than the comparison of like properties. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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

Acting Member



Acting 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: January 22, 2016



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.