



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

APPELLANT: L.N.I. Corporation
DOCKET NO.: 09-26697.001-R-1 through 09-26697.006-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are L.N.I. Corporation, 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
09-26697.001-R-1	20-23-102-027-1001	1,066	11,140	\$12,206
09-26697.002-R-1	20-23-102-027-1002	1,064	11,113	\$12,177
09-26697.003-R-1	20-23-102-027-1003	1,064	11,113	\$12,177
09-26697.004-R-1	20-23-102-027-1004	1,064	11,113	\$12,177
09-26697.005-R-1	20-23-102-027-1005	1,064	11,113	\$12,177
09-26697.006-R-1	20-23-102-027-1006	1,064	11,113	\$12,177

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 a six-unit, residential, condominium building. The property is located in Hyde Park Township, Cook County. The subject is classified as a class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant makes a contention of law argument as the basis of the appeal. The appellant argues that the subject's assessment should be lowered because the subject was vacant and uninhabitable for the entire 2009 year. In support of this argument the appellant submitted a court order from the circuit court of Cook County instructing the appellant to register the property as vacant on February 1, 2010 and to arrange for an interior/exterior inspection by the City of Chicago, Department of Buildings.

Additionally, the appellant submitted six undated pictures that purport to portray the condition of the subject in 2009. At hearing, the appellant's attorney argued that the pictures were taken by the appellant. The appellant also presented a building permit issued by the City of Chicago listing a number of different permit applications ranging in dates from May 22, 2009 to July 16, 2009. The permit applications are for architectural review, electrical review, plumbing review, refrigeration review, ventilation review, and zoning review. The permit indicates that the subject was approved for everything but zoning.

Finally, the appellant submitted an occupancy affidavit stating that the subject property was vacant, but attempts to lease the vacant space were made with a "For Rent sign."

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,091. The subject property has an improvement assessment of \$55,565. In support of its contention of the correct assessment the board of review submitted a report that estimates a market value based on residential unit sales from 2005 with adjustments for personal property.

At hearing, the board of review argued that the subject has been receiving relief based on vacancy since 2005. The county also argued that the pictures of the subject are not dated and should be given no weight. The county stated that under its standard for vacancy relief, the appellant is required to provide dated pictures along with evidence of when the construction began and when it was completed. Finally, the county argued that under

Section 35 ILCS 200/9-180 destruction resulting from the willful misconduct of the owner is excluded and in this case the appellant presented no evidence that an act of nature rendered the property uninhabitable.

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*. The Board finds that the appellant submitted insufficient documentation to show that the subject was uninhabitable or unfit for occupancy as required by Section 9-180 of the Property Tax Code, Section 9-180 of the Property Tax Code provide in part:

The owner of the property on January 1 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 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.." (35 ILCS200/9-180).

35 ILCS 200/9-180. The Board finds no evidence in the record that the subject's assessment is incorrect when vacancy is considered. The mere assertion that vacancies in a property exist, does not constitute proof that the assessment is incorrect or that the fair market value of a property is negatively impacted. There was no showing that the subject's market value was impacted by its vacancy during 2009. Furthermore, the appellant failed to show that the subject was not uninhabitable or unfit for occupancy. The Board gives no weight to the undated pictures and finds that there was no evidence in the record to show that the subject was uninhabitable for the entire 2009 year. Based on this record the Board finds the subject's assessment is reflective of market value and a reduction in the subject's assessment is *not justified*.

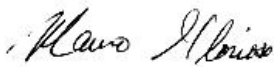
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This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property 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: April 24, 2015



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.