



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

APPELLANT: Halikias Family Partnership
DOCKET NO.: 10-25769.001-R-1
PARCEL NO.: 31-07-405-036-0000

The parties of record before the Property Tax Appeal Board are Halikias Family Partnership, the appellant(s), by attorney William I. Sandrick, of Sandrick Law Firm LLC in South Holland; 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: \$ 5,622
IMPR.: \$16,505
TOTAL: \$22,127

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 2010 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 16-year-old, one-story dwelling with 1,898 square feet of living area of frame construction. Features of the home include a three bedrooms and

central air conditioning. The property has a 12,495 square foot site and is located in Rich Township, Cook County. The subject is classified as a class 2 property 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 information that the subject property was used as a model home in the lien year at issue. The appellant also submitted a letter from Nikolas Halikias stating that the subject building was used as a sales office and storage area, but it does not state specific dates.

Section 35 ILCS 200/10-25 provides for a special 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 of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,127. The subject's assessment reflects a market value of \$247,506 when applying the 2010 three year median level of assessment for class 2 property of 8.94% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables. In addition, the board of review submitted a request to inspect the subject property.

At hearing, appellant's counsel argued that a certificate of occupancy was never issued for the subject property and it was utilized as a storage facility during the lien year at issue, which in this case is 2010. Counsel also argued that the subject cannot be sold and will soon be demolished. The board of review representative testified that the appellant failed to submit an affidavit of vacancy and pictures of the property. Appellant's

counsel argued that the board of review granted subsequent reduction to the subject's assessment. Finally, appellant's counsel argued that the board of review's comparable properties are of properties where a certificate of occupancy was granted.

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 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. The appellant also failed to specify when the subject was used as a storage unit and how that use "further(s) sales activities." The Board also gave no weight to the board of review's argument of habitability as this case rested on the use of the subject as a model home rather than the inability of any use. 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.