



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

APPELLANT: Ewa Jakubik
DOCKET NO.: 10-35097.001-R-1
PARCEL NO.: 13-36-431-009-0000

The parties of record before the Property Tax Appeal Board are Ewa Jakubik, the appellant(s), by attorney David C. Dunkin, of Arnstein & Lehr, LLP in Chicago; 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: \$ 8,437
IMPR.: \$ 27,993
TOTAL: \$ 36,430

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a two-story dwelling of masonry construction with 2,586 square feet of living area. The dwelling is two years old. Features of the home include a full basement, central air conditioning, a fireplace, and a two-car garage. The property has a 3,125 square foot site, and is located in West Chicago Township, Cook County. The subject is classified as a class 2-78 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 black and white photos that depict the exterior of the subject, a copy of a building permit issued for renovation of the subject dated July 7, 2010, a copy of an Illinois statute, and a copy of subject's property card from the Cook County Assessor's office. The appellant's affidavit and attorney's brief state that the subject was 100% vacant, unoccupied, and uninhabitable from January 1, 2010 until December 31, 2010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,786. The subject's assessment reflects a market value of \$702,304, or \$271.57 per square foot of living area, including land, when applying the 2010 three year average 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 a brief outlining why the appellant is not entitled to relief under the Statute specifically, the board of review stated that since the appellant's improvement not being "new or an added building" and "rendered uninhabitable by accidental means.". 35 ILCS 200/9-180. Additionally, the board of review submitted information on four equity comparables with sales information on the sale of the subject and comparables #1 and #2.

At hearing, the appellant's attorney stated that the subject property was incomplete and unfinished when it was purchased by the appellant in 2009. He also stated that the building permit in the record was a revision of an earlier permit but a copy of that permit was not included in the evidence submitted.

The board of review analyst, Lester McCarroll, argued that per a portion of 35 ILCS 200/9-180, the appellant is not entitled to relief since the structure of the subject was not new or an added building. Also, the building permit was granted by the City for intentional and not accidental renovation and therefore not entitled for relief. Lastly, Mr. McCarroll stated that no occupancy permit was included in the appellant's evidence, which is also required per the Statute.

Conclusion of Law

The appellant contends the market value 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 meet this burden of proof and a reduction in the subject's assessment is 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 established by a preponderance of the evidence that the subject was inhabitable and fit for occupancy from or around July 7, 2010. The appellant failed to submit evidence such as interior photographs and contractor statements showing that the property was inhabitable for the entire 2010 tax year. The exterior photographs submitted by the appellant do not clearly identify the subject and are not dated. Furthermore, the appellant failed to submit a certificate of occupancy for the building. No earlier dated building permits were submitted. Therefore, based on this record, the Board finds that the subject's improvement assessment is supported for half of the 2010 year. Therefore, a reduction in the subject's assessment is warranted.

However, the appellant did submit a building permit dated July 7, 2010. Based on this building permit, the appellant has submitted evidence that the subject was inhabitable and not fit for occupancy as of July 2010.

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



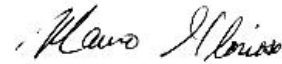
Member



Member



Acting Member



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: November 20, 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.