



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

APPELLANT: Dermot Logan
DOCKET NO.: 11-22428.001-R-1
PARCEL NO.: 14-29-105-039-0000

The parties of record before the Property Tax Appeal Board are Dermot Logan, the appellant(s), by attorney Ellen G. Berkshire, of Verros, Lafakis & Berkshire, P.C. in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, 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: \$15,600
IMPR.: \$56,989
TOTAL: \$72,589

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 2011 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 was a two-story, multi-family dwelling of frame construction with 2,860 square feet of living area. The dwelling was 121 years old. The property has a 3,000 square foot site and is located in Lake View Township, Cook County. The subject was classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends the subject was demolished in November 2011 and, in the alternative, the appellant contends assessment inequity as the basis of the appeal. In support of the demolition argument, the appellant submitted a legal brief that includes 35 ILCS 200/9-180, two affidavits regarding the subject's vacancy, photos showing a demolished property, and a copy of a demolition permit dated November 7, 2011. In support of the equity argument, the appellant submitted photos, descriptions, and assessment information regarding four suggested comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$72,589. The subject property has an improvement assessment of \$56,989. The subject's improvement assessment reflects a 91.90% occupancy factor. At 100% occupancy, the subject's improvement assessment is \$62,012 or \$21.68 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables with sale information for two of the comparables.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 the best evidence of assessment equity to be the appellant's comparables and the board of review's comparables #1, #2, and #4. These comparables have improvement assessments that range from \$10.77 to \$23.69 per square foot of living area. The subject's improvement assessment at full value of \$21.68 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

As to the appellant's vacancy argument, Section 9-180 of the Property Tax Code provides in part:

"When... any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable or otherwise unfit for occupancy or for customary use by accidental means (excluding destruction resulting from the willful misconduct of the owner of such property), the owner of the property on January 1 shall be entitled, on a proportionate basis, to a diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use." (35 ILCS 200/9-180).

The Board finds the appellant failed to provide sufficient evidence that the subject was uninhabitable prior to its demolition in November 2011 and it is therefore, no reduction on this basis is warranted. The Board also finds the appellant is entitled to a diminution of assessed valuation from or such period during which the improvements were uninhabitable or unfit for occupancy or for customary use; however, the appellant did not provide an exact November 2011 demolition date. The Board notes the subject's improvement assessment already reflects a 91.90% occupancy factor, which equates to eleven months of the year. Accordingly, the Board finds no change in assessment on this basis is 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.



Chairman



Member



Member



Acting Member



Acting Member

DISSENTING: _____

CERTIFICATION

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: _____

May 19, 2017



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.