



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

APPELLANT: Fourstarlane, Inc.
DOCKET NO.: 11-22914.001-R-1
PARCEL NO.: 02-26-304-001-0000

The parties of record before the Property Tax Appeal Board are Fourstarlane, Inc., the appellant(s), by attorney Amanda L. Moressi, of Salyer Law Offices, LLC 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: \$ 23,500
IMPR.: \$ 0
TOTAL: \$ 23,500

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 (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 29,100 square foot site, and is located in Palatine, Palatine Township, Cook County. The parties' evidence differs regarding whether the subject has an improvement. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant makes a contention of law as the basis for this appeal. In particular, the appellant contends that the subject does not have an improvement. In support of this argument, the appellant submitted: a contractor's receipts dated September 2, 2008 for the demolition of a home on the subject; a demolition permit dated August 10, 2008 from Cook County; an affidavit from the President of the appellant corporation, stating, *inter alia*, that the subject has been vacant land since he purchased the subject on May 11, 2010 for \$235,000; a demolition permit dated August 10, 2008 from the City of Rolling Meadows; black and white photographs showing the subject has no improvement; and a warranty deed affixed with State of Illinois Real Estate Transfer Tax Stamps showing that the subject was purchased by the appellant on May 11, 2010. The appellant also submitted various decisions from the Cook County Assessor and Cook County Board of Review wherein the subject's improvement assessment was reduced to \$0.00. These decisions were allegedly based on the same arguments made by the appellant in this appeal. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$0.00.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,917. The subject property has an improvement assessment of \$35,002.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables and three sale comparables. The board of review's evidence also states that the subject was purchased in May 2010 for \$235,000.

The board of review's grid sheet states that the subject is improved with a two-story dwelling of frame construction with 2,641 square feet of living area. The dwelling is allegedly 75 years old. Features of the home apparently include a crawl, central air conditioning, a fireplace, and a two and one-half-car garage. The board of review submitted a black and white photograph of the subject, dated May 30, 2007, which depicts a dwelling on the subject.

Conclusion of Law

The appellant argued that the subject does not contain an improvement. "Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency

shall be the preponderance of the evidence." 5 ILCS 100/10-15. The Board finds that the appellant met this burden.

The appellant's evidence overwhelming supports the assertion that the subject was vacant as of January 1, 2011. The contractor's receipts, affidavit, and color photographs clearly show that there was no improvement on the subject. The board of review's evidence consisted of a picture from May 30, 2007. This photograph was taken prior to the demolition of the improvement, which took place in August 2008. Therefore, the Board finds that the subject's improvement assessment shall be \$0.00. Moreover, the Board finds that the subject is incorrectly classified, and, for purposes of this 2011 appeal, the subject is properly classified as a class 1-00 property under the Cook County Real Property Assessment Classification Ordinance.

However, the Board also finds ample evidence in the record to show that the subject was purchased in May 2010 for \$235,000. "The Property Tax Appeal Board *shall determine the correct assessment* prior to state equalization of any parcel of real property which is the subject of an appeal, based upon facts, evidence, exhibits and briefs submitted to or elicited by the Board." 86 Ill.Admin.Code §1910.10(b) (emphasis added). 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) (emphasis added). "[A] contemporaneous sale between parties dealing at arm's length is not only relevant to the question of fair cash market value, (citations omitted) but would be practically conclusive on the issue of whether an assessment was at full value." People ex rel. Korzen v. The Belt Railway Co. of Chgo., 37 Ill.2d 158, 161 (1967).

The appellant submitted an affidavit stating that the subject was purchased in May 2010. The appellant also submitted a warranty deed affixed with State of Illinois Real Estate Transfer Tax Stamps in the amount of \$235.00. Moreover, the board of review's evidence states that the subject was purchased in May 2010 for \$235,000. Based on this evidence, the Board finds that the value of the subject's land is \$235,000. Since market value has been established the 2011 statutory level of assessment for class 1 property under the Cook County Real Property Assessment Classification Ordinance of 10.00% shall apply. 86 Ill.Admin.Code §1910.50(c)(3).

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: February 19, 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.