



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

APPELLANT: Helmut Mueller
DOCKET NO.: 11-24108.001-R-1
PARCEL NO.: 09-34-211-027-0000

The parties of record before the Property Tax Appeal Board are Helmut Mueller, the appellant(s), by attorney Francis W. O'Malley, of Worssek & Vihon 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:

LAND: \$ 8,018
IMPR.: \$ 43,077
TOTAL: \$ 51,095

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 consists of a two-story single-family dwelling of stucco construction with 1,706 square feet of living area. The dwelling contains two and one-half baths, a slab basement, air conditioning, and a two car garage. The property has a 9,164 square foot site, and is located in Park Ridge, Maine, Township, Cook County. The subject is classified as a class 2-07 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 evidence showing that the subject sold in October 2010 for \$245,000. The appellant's petition states that the subject was purchased while under construction and not completed until September 2011. In support the appellant's evidence included the settlement statement, Cook County Recorder of Deeds printout, multiple listing sheet, interior photographs, an affidavit signed by the appellant attesting that the subject was vacant, unoccupied, uninhabitable at time of closing and for the 2011 tax year. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,095. The subject's assessment reflects a market value of \$538,409 or \$315.60 per square foot of living area, including land, when applying the 2011 three year average median level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 9.49% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted three equity comparables and sales data for each comparable.

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 subject's market value per the appellant's evidence including the settlement statement, deed, and multiple listing sheet is reflective of the market value of the subject in 2010. Appellant's affidavit and petition state that the subject was under construction/uninhabitable at the

time of closing and with improvements made following the closing date. However, there was no detailed explanation of what building improvements were made prior to the assessment date of January 1, 2011. No further evidence was submitted to substantiate that the condition and value of the subject in 2010 is reflective of the condition and market value in 2011. After considering the evidence submitted, the Board finds the subject's assessment is supported and a reduction in the subject's assessment is not 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 failed to submit evidence such as dated photographs, contractor statements and/or building permits stating that the property was uninhabitable as of December 2011. Evidence that the property sold in October 2010 and an affidavit stating that as of the closing date the subject was uninhabitable and projected to be completed by the end of 2011 is not sufficient to prove that the subject was uninhabitable in 2011. Furthermore, the appellant's petition states that that the subject was under construction and uninhabitable until September 2011 which does not support appellant's affidavit. Moreover, the appellant's submitted photographs that depict walls that are dry-walled and painted with electrical switches on the walls, taped tarps covering the flooring, and windows and doors in place. Therefore, based on this record, the Board finds that the subject's improvement assessment is supported and a reduction in the subject's assessment is not warranted.

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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

K. L. Fan

Mario Alvino

Member

Member

JR

Member

Acting Member

Robert Hoffmann

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

A. Proctor

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.