



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

APPELLANT: Ron Dibbern
DOCKET NO.: 11-24396.001-R-1
PARCEL NO.: 16-06-307-022-0000

The parties of record before the Property Tax Appeal Board are Ron Dibbern, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$ 7,880
IMPR.: \$30,123
TOTAL: \$38,003

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 consists of a 9,271 square foot parcel of land improved with a 95 year old, one-and-one-half-story, stucco, single-family dwelling containing 2,228 square feet of living area as well as a full unfinished basement and a two-car garage.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant's attorney submitted a brief outlining a vacancy argument, a copy of a death certificate for Gertrude A. Dibbern who died in 2008, an affidavit by the appellant/owner attesting that the subject was 100% vacant, dated November 4, 2011, and stating that the property will be vacant for the rest of 2011, and three copies of black and white photographs of a vacant dwelling. No further information was submitted regarding the date of the photos or location.

The appellant also contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables with sale information for each comparable.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,003. The subject's assessment reflects a market value of \$380,030 or \$170.57 per square foot of living area, and an improvement assessment of \$13.52 per square foot of living area, land included, when applying the level of assessment for class 2 properties of 10.00% as determined by the Cook County classification ordinance.

In support of its contention of the correct assessment, the board of review submitted four equity comparables.

In rebuttal, the appellant's attorney stated that the board of review's evidence shows that the subject is currently uniformly assessed but that the board of review failed to address the appellant's vacancy argument. The appellant reaffirmed the request for a reduction based on vacancy.

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 submitted insufficient documentation to show that the subject was uninhabitable or unfit for occupancy as required by Section 9-180 of the Property Tax Code, Sections 9-180 of the Property Tax Code provide in part:

The owner of the property on January 1 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 that year.." (35 ILCS200/9-180).

35 ILCS 200/9-180. The appellant's attorney indicated that the subject was 100% vacant in 2011 and therefore, the subject is incorrectly assessed based on this vacancy. The Board finds no evidence in the record that the subject's assessment is incorrect when vacancy is considered. The mere assertion that vacancies in a property exist, does not constitute proof that the assessment is incorrect or that the fair market value of a property is negatively impacted. There was no evidence showing that the subject's market value was impacted by its vacancy during

2011. Furthermore, the appellant failed to adequately show that the subject was uninhabitable or unfit for occupancy. The appellant merely stated that the subject was vacant and provided three copies of photographs of a property. The limited photographs submitted did show that a property was uninhabitable but the photograph copies were not dated or identifiable as to the subject. Evidence could have included contractor's statements, permits, and receipts of work that would have rendered the subject uninhabitable. Therefore, the Board finds that a reduction is not warranted based on the appellant's argument.

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 appellant's comparables and the board of review's comparable #2. These comparables had improvement assessments that ranged from \$13.79 to \$19.06 per square foot of living area. The subject's improvement assessment of \$13.52 per square foot of living area falls below 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. Furthermore, in rebuttal, the appellant's attorney stated that the subject's current assessment is equitable.

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

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: September 23, 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.