



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

APPELLANT: Shahnaz Parveen
DOCKET NO.: 12-00514.001-R-1
PARCEL NO.: 07-01-02-302-032-0000

The parties of record before the Property Tax Appeal Board are Shahnaz Parveen, the appellant, and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$47,000
IMPR: \$80,750
TOTAL: \$127,750**

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Will County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 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 two-story single-family dwelling of brick exterior construction with 6,075 square feet of living area which was built in 2012. Features of the home include a basement with finished area, central air conditioning and three fireplaces. The property is located in Naperville, Wheatland Township, Will County.

The appellant contends the subject's improvement assessment was incorrect and should be \$0 in that the dwelling is "new construction" and the occupancy permit has not been granted. As such, the appellant contends that there should be no building assessment. Instead of an occupancy permit, the appellant has been issued an occupancy violation. Attached to the appeal petition was a "City of Naperville Correction Notice" itemizing twelve deficiencies or violations as to why the inspection of the model dwelling failed. This notice was dated January 24, 2013.¹

In addition, the appellant contends that the subject dwelling qualifies as a model home. In support of the property's qualification for the model home assessment, the appellant provided a copy of advertising from November 2012 that the appellant would build the same type of dwelling located in Naperville on a lot in Burr Ridge. In other correspondence filed in this matter, the appellant reported that the dwelling was not being built for a residence of the appellant, but was being built for sale and this was the first time the appellant had done this. The appellant also reported that the assessing officials initially indicated the appellant was not eligible for a model home exemption without additional parcels available in the area. Subsequently the appellant was informed that the property was eligible for model home status, but the deadline to apply had passed. On page 2 of the appeal petition, the appellant wrote in part, "I should not full assessment even I miss model home assessment deadline." A copy of an electronic mail message dated February 14, 2013 by the appellant state in pertinent part, "I understand I can not [sic] get model home assessment because dead line [sic] is cross" Also attached to the appeal petition was a copy of a PTAX-762 Application for Model Home Assessment dated by the appellant January 25, 2013 with years 2012 and 2013 referenced as the "years" for which the applicant was requesting a model home assessment.

Also included in the documentation was an undated listing of the subject property with an asking price of \$1,339,800. In a listing from July 2013, the subject property had an asking price again of \$1,339,800.

¹ Deficiencies included deck handrail, basement handrail finishing, broken sidewalk, sealing of garage overhang, among other items.

Based on the foregoing arguments and evidence, the appellant requested an improvement assessment of \$0; there was no challenge made to the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,750. The subject's total assessment reflects a market value of \$384,326, land included, when using the 2012 three year average median level of assessment for Will County of 33.24% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a two-page letter from David Monaghan, Wheatland Township Assessor, reporting that the subject dwelling has a partial assessment for 2012. The assessor's letter indicates that a letter was issued in August 2012 regarding a change in the assessment of the subject property. No copy of this correspondence to the appellant was included by the board of review in the submission. Then in January 2013 after receipt of the Notice of Revised Assessment, the appellant made contact with the Wheatland Township Assessor's Office.

The assessing officials deemed the subject dwelling complete on September 26, 2012 and therefore assessed the dwelling from that day forward in accordance with Section 9-160 of the Property Tax Code (35 ILCS 200/9-160).

The township assessor acknowledged the appellant's application for two years for a Model Home Exemption; according to the assessor given the filing of the application in January 2013, the application was only approved for tax year 2013. The deadline for tax year 2012 as stated on the form is December 31, 2012.

The township assessor contends that if the appellant had timely pursued the initial notice of revised assessment issued in August 2012, the parties could have addressed the model home exemption request in a timely manner, instead of in January 2013 upon the appellant's receipt of the Notice of Revised Assessment.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant acknowledged that the first assessment notice in August 2012 was not ignored, but misread. The appellant did not believe that a building could be assessed

without an occupancy permit. In addition, the appellant had personal family matters that also diverted her attention at the time. Also submitted were additional documentation from the City of Naperville dated in late 2012 and early 2013 regarding the code violation issues and resolving those matters

Conclusion of Law

The appellant contends the subject's improvement assessment was incorrect because the subject dwelling was recently constructed and did not have an occupancy permit. The Board of review contended that the subject partial dwelling was partially assessed from its date of substantial completion of September 26, 2012 to the end of the tax year 2012.

As to the appellant's initial claim for a zero assessment on the improvement since no occupancy permit had been issued, the Property Tax Appeal Board finds no merit in that assertion. Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) provides:

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 that year.** [Emphasis added.] . . .

Computations under this Section shall be on the basis of a year of 365 days.

The board of review asserted and the appellant did not dispute that the subject property was fit for occupancy as of September 26, 2012 other than asserting that the occupancy permit had not yet been issued. The assessing officials applied a pro-rata valuation to the subject dwelling that was completed from that date in September to the end of 2012. As to this new construction, the appellant provided no evidence as to the value of the labor and/or materials for the dwelling that were built in order to challenge this pro-rata valuation. Therefore, there is no evidence in the record presented by the appellant to challenge the improvement assessment beyond claiming the assessment should be \$0 which does not comport with the

statutory requirements of the Property Tax Code to assess new or added buildings or structures on a pro-rata basis.

Another basis of the appellant's appeal is a contention of law regarding the applicability of the model home exemption to the subject property. The Property Tax Appeal Board finds the appellant did not cite any provision of the Property Tax Code in support of the argument. The Board takes notice that Section 10-25 of the Property Tax Code (35 ILCS 200/10-25) discusses the model home assessment. Section 10-25 of the Code reads in part as follows:

Sec. 10-25. Model homes, townhomes, and condominium units. If the construction of a single family dwelling is completed after December 29, 1986 or the construction of a single family townhome or condominium unit is completed after the effective date of this amendatory Act of 1994, and that dwelling, townhome, or condominium unit is not occupied as a dwelling but is used as a display or demonstration model home, townhome or condominium unit for prospective buyers of the dwelling or of similar homes, townhomes, or condominium units to be built on other property, the assessed value of the property on which the dwelling, townhome, or condominium was constructed shall be the same as the assessed value of the property prior to construction and prior to any change in the zoning classification of the property prior to construction of the dwelling, townhome or condominium unit. The application of this Section shall not be affected if the display or demonstration model home, townhome or condominium unit contains home furnishings, appliances, offices, and office equipment to further sales activities. This Section shall not be applicable if the dwelling, townhome, or condominium unit is occupied as a dwelling or the property on which the dwelling, townhome, or condominium unit is situated is sold or leased for use other than as a display or demonstration model home, townhome, or condominium unit. . . .

. . . The person liable for taxes on property eligible for assessment as provided in this Section shall file a verified application with the chief county assessment officer on or before (i) April 30 of each assessment year for which that assessment is desired in counties with a population of 3,000,000 or more and

(ii) **December 31 of each assessment year for which that assessment is desired in all other counties.**
[Emphasis added.] Failure to make a timely filing in any assessment year constitutes a waiver of the right to benefit for that assessment year. [Emphasis added.]

35 ILCS 200/10-25. The appellant asserted in the submitted materials that a timely application for the 2012 tax year was not made in this matter. The appellant submitted the only model home exemption application in January 2013 and therein tried to apply untimely for a 2012 exemption. The Board finds the appellant's admission that the application for the model home exemption for the subject for year 2012 was made untimely precludes the property from qualifying for the model home exemption under the provisions of section 10-25 of the Property Tax Code.

Based on this record the Board finds that a change in the subject's assessment is not 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

K. L. Fan

Member

Mark Albino

Member

Jerry White

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: September 18, 2015

A. Portol

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.