



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

APPELLANT: Eugene Zaslavsky  
DOCKET NO.: 13-23153.001-R-1  
PARCEL NO.: 05-27-300-027-0000

The parties of record before the Property Tax Appeal Board are Eugene Zaslavsky, 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 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:** \$19,646  
**IMPR.:** \$65,675  
**TOTAL:** \$85,321

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 2013 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 masonry construction with 2,774 square feet of living area. The dwelling was constructed in 1949. Features of the home include a partial unfinished basement, two and one-half baths, air conditioning, one fireplace, and a one and one-half car garage. The property has a 12,675 square foot site and is located in Kenilworth, New Trier Township, Cook County.

The appellant contends that the subject's market value is not accurately reflected in the assessed value as the basis of the appeal.

The appellant argues that the subject was purchased in June 2013 for \$1,025,000 and was 100% vacant in 2013. Appellant also states that the subject was demolished in November 2013. In support, the appellant submitted a settlement statement confirming the sale of the subject in June

2013 for \$1,025,0000, a vacancy affidavit attesting the subject was vacant from July 2013 to December 2013, and Nicor and ComEd letters dated September 2013 stating that utilities were disconnected/removed due to pending demolition. In addition, the appellant submitted a demolition permit dated October 21, 2013 and a picture of the demolished subject. Lastly, the appellant's appeal brief states that the subject was demolished in November 2013. Based on the evidence, the appellant requested the subject's assessment be reduced to reflect the vacancy and demolition of the subject in 2013.

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.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$109,272 was disclosed. This assessment reflects a market value of \$1,092,720 using the level of assessment for class 2 property of 10% as determined by the Cook County Classification Code. In support of the subject's assessment, the board of review submitted assessment information on three equity comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's attorney distinguished the board of review's evidence based on age, size, and amenities.

### **Conclusion of Law**

When overvaluation is claimed, the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3d Dist. 2002); Winnbago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d (2d Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill. Admin. Code 1910.65(c). Having considered the evidence presented, the Board concludes that the evidence indicates a reduction in the subject's assessment is warranted.

The Board finds that the best evidence of the subject's market value is the sale of the subject in June 2013 for \$1,025,000. Since market value has been determined, the level of assessment for class 2 property of 10% as determined by the Cook County Classification Code shall apply. In applying this level of assessment to the subject, the total assessed value is \$102,500.

When the demolition of a property is at issue, Section 9-180 of the Property Tax Code is applicable, which states, in relevant part:

When, during the previous calendar year, 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 to December 31 of the year.

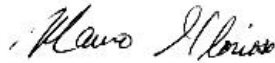
Computations under this Section shall be on the basis of a year of 365 days.

35 ILCS 200/9-180.

The Board finds that the improvement upon the subject was demolished as of November 1, 2013. This fact was evidenced by the appellant's brief, utility letters, and demolition permit. Thus, the improvement was standing for 303 days, or 83.24% of the year. Therefore, under Section 9-180 of the Property Tax Code, the subject's total assessment based on the subject's market value of \$1,025,000 shall be diminished by 16.76% and a reduction is warranted. Since a reduction was granted per the appellant's market value argument, the Board finds the subject is equitably assessed.

Lastly, the appellant failed to show that the subject was uninhabitable or unfit for occupancy prior to demolition. The appellant merely stated that the subject was not occupied/vacant and therefore, a reduction is not warranted based on appellant's vacancy argument.

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.