



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

APPELLANT: HRG Venture, LLC
DOCKET NO.: 13-25904.001-R-1
PARCEL NO.: 05-30-201-030-0000

The parties of record before the Property Tax Appeal Board are HRG Venture, LLC, the appellant(s), by attorney David C. Dunkin, of Arnstein & Lehr, LLP in Chicago; 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: \$ 62,726
IMPR.: \$ 18,107
TOTAL: \$ 80,833

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 (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 52,272 square foot site, and is located in Northfield, New Trier Township, Cook County. The parties' evidence differs regarding whether the subject has an improvement. The subject is classified as a class 2-04 property under the Cook County Real Property Assessment Classification Ordinance. The subject is owned by a business entity, and therefore, is not owner occupied.

The appellant makes a contention of law as the basis for this appeal. In particular, the appellant contends that the subject's improvement was demolished on July 23, 2013. In support of this argument, the appellant submitted: a demolition permit dated July 9, 2013 from Cook County that is valid from July 17, 2013 until August 17, 2013; color photographs showing the previous improvement upon the subject; color photographs showing the subject has no improvement; and

a vacancy affidavit. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$10,179.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$95,281. The subject property has an improvement assessment of \$32,555.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and one sale comparable. The board of review's evidence also states that the subject was purchased in April 2012 for \$621,929.

The board of review's grid sheet states that the subject is improved with a one-story dwelling of masonry construction with 2,262 square feet of living area. The dwelling is allegedly 57 years old. Features of the home apparently include a full unfinished basement, central air conditioning, a fireplace, and a two-car garage. The board of review submitted a black and white photograph of the subject, dated April 9, 2007, which depicts a dwelling on the subject.

In rebuttal, the appellant argued that the board of review's evidence should be given no weight because it did not address the appellant's contention of law.

Conclusion of Law

The appellant argued that the subject does not contain an improvement.

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. The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90 day period, no diminution of assessed valuation shall be attributable to the property.

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

35 ILCS 200/9-180. "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 did meet this burden.

The appellant's evidence overwhelmingly supports the assertion that the subject's improvement was demolished sometime between July 17, 2013 and August 17, 2013. The color photographs submitted by the appellant clearly show that there was no improvement on the subject. The board of review's evidence consisted of a picture from April 9, 2007. This photograph was taken prior to the demolition of the improvement, and is given no weight in the Board's decision. The appellant's brief asserts that the subject was demolished on July 23, 2013, and this date falls within the demolition permit's purview. The Board finds that the subject's improvement was demolished on July 23, 2013, and was standing for 203 days of tax year 2013, or 55.62% of the tax year ($203 \text{ days} \div 365 \text{ days} = 55.62\%$). Therefore, in accordance with Section 9-180 of the Property Tax Code, the subject's improvement assessment shall be reduced to \$18,107 ($\$32,555 \times 55.62\% = \$18,107$).

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: October 21, 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.