



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

APPELLANT: Janina Sveiteriene
DOCKET NO.: 13-31829.001-R-1
PARCEL NO.: 17-32-217-212-0000

The parties of record before the Property Tax Appeal Board are Janina Sveiteriene, the appellant(s), by attorney Stephanie A. Engstrom, of Fisk Kart Katz and Regan, Ltd. 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 **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: \$ 7,500
IMPR.: \$ 33,113
TOTAL: \$ 40,613

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's description is disputed by the parties, and is a critical factor in the appellant's request for relief. According to the evidence submitted by the appellant, the subject consists of a one-story dwelling of masonry construction with 1,044 square feet of living area. The dwelling is 61 years old. The property has a 3,720 square foot site, and, according to the appellant, should be classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance. The appellant's evidence states that a second story is currently being constructed on the subject, but that it is not yet completed.

According to the evidence submitted by the Cook County Board of Review, the subject consists of a two-story dwelling of frame and masonry construction with 2,542 square feet of living area.

The dwelling is 58 years old. The property has a 3,750 square foot site, and is classified as a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance.

Both parties agree that the features of the dwelling include a full basement, central air conditioning, and a two-car garage. The property is located in Chicago, South Chicago Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$240,500 as of January 1, 2012. The appellant requested that the subject's assessment be reduced to 10.00% of the appraisal's estimate of market value. The appraisal states that the subject is owner-occupied.

The appraisal further states that, as of the inspection date of December 6, 2013, there is a second story being added to the subject, and that this addition is "unfinished and uninhabitable." The appraisal included black and white photographs of the interior and exterior of the subject, including the second floor addition. Presumably, these photographs were taken by the appraiser on the inspection date of December 6, 2013, except for one of the exterior photographs from the Cook County Assessor's website, which is dated December 27, 2007. This photograph shows the second floor addition is under roof, but that the siding had not yet been installed. The remaining exterior photographs depict the second floor addition as being under roof with the siding and windows installed. The interior photographs depict construction materials strewn across the second floor; however, the photographs also show that the walls, windows, and electrical outlets have been installed. Additionally, one photograph of the subject's interior shows that the tile and plumbing fixtures have been installed in the bathroom. Other than mentioning that the second floor addition exists, and submitting these photographs, the appraisal essentially ignores the second floor addition. The second floor addition is not taken into consideration in the sales comparison approach to value, and the comparables used were all one-story dwellings. No adjustments were made due to the subject's second floor addition. Moreover, the drawings depicting the subject's improvement size do not take into account the second floor addition; however, the measurements for the basement were included, but were not included as living area.

In the brief submitted by the appellant, counsel for the appellant articulated that the second floor addition is not complete, and that, while the walls and floors are intact, the electrical, plumbing, and tile work had not yet been completed. The appellant's argument continues by comparing the subject's assessments for tax years 2012 and 2013, stating that the subject's "assessment nearly doubled in 2012," and that "it is likely that the Assessor figured the value of the second story into the assessment." The subject's assessment for tax year 2012 was not included in the evidence submitted by the parties. The appellant's brief further states that a permit was issued on June 21, 2006 for constructing the second story addition; however, this permit was not included in the evidence submitted by the parties. In summary, the appellant implicitly requests that the subject's second story addition be assessed at \$0.00 for tax year 2013.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,613. The subject's assessment reflects a market value of

\$406,130 when applying the 2013 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables and four sale comparables. The board of review also submitted the black and white photograph of the subject from the assessor's website that is dated December 27, 2007, which was also included in the appellant's appraisal.

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.

Valuation in years other than general assessment years. On or before June 1 in each year other than the general assessment year...the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed.

35 ILCS 200/9-160.

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. The owner of the improved property shall notify the assessor, within 30 days of the issuance of an occupancy permit or within 30 days of completion of the improvements, on a form prescribed by that official, and request that the property be reassessed. The notice shall be sent by certified mail, return receipt requested and shall include the legal description of the property.

35 ILCS 200/9-180.

In conjunctively construing Sections 9-160 and 9-180 of the Property Tax Code, the appellate court stated:

[S]ection 9–160 requires the assessor to record any new improvements and to determine the value they have added to the property. By its terms, section 9-180, applies only after a building has been substantially completed and initially occupied. Reading these two sections together, section 9-160 clearly requires the assessor to value any substantially completed improvements to the extent that they add value to the property. Section 9-180 then defines the time when the improvement can be fully assessed. This occurs when the building is both substantially completed and initially occupied.

Brazas v. Property Tax Appeal Bd., 339 Ill.App.3d 978, 983 (2d Dist. 2003) (quoting Long Grove Manor v. Property Tax Appeal Bd., 301 Ill.App.3d 654, 656-57 (2d Dist. 1998)). In clarifying the Long Grove Manor court’s holding, the Brazas court further stated that “[S]ection 9-160 allows the assessor to value any partially completed improvement to the extent that it adds value to the property, regardless of whether the improvement is ‘substantially complete.’” Brazas, 339 Ill.App.3d at 983.

When looking to the photographs contained in the appraisal, it is clear that the second story addition is under roof, has siding and windows installed on the exterior, and has plumbing fixtures, electrical outlets, tile, and walls installed on the interior. However, the appraisal’s analysis in determining the subject’s estimate of market value contradicts the photographs contained within it. For example, the second story addition is accorded no value, and is not even considered in the appraisal. It is clear to the Board that, under Section 9-160 of the Property Tax Code and the appellate court’s holding in Brazas, the second story addition to the subject, while not fully completed, certainly adds value to the subject. 35 ILCS 200/9-160; Brazas, 339 Ill.App.3d at 983. As such, the Board finds that the second story addition must be added to the subject’s assessment for taxation purposes, and should have been used by the appraiser in determining the subject’s estimate of market value.

Moreover, the drawings of the subject in the appraisal include non-living area in the calculations (such as the basement), but do not include any measurements of the second story addition. Even assuming the second story addition was non-living area, which the Board makes no finding regarding this issue, the appraisal still should have included the measurements of the second story addition to be consistent.

Since the appraisal submitted by the appellant is inconsistent and contradicts itself on several points, the Board finds that the appraisal is not reliable, and the appraisal is accorded no weight in the Board’s analysis. For similar reasons, the Board accords no weight to the sales comparables used by the appraiser in the sales comparison approach to value, as these comparables were all one-story dwellings, and the subject is a partially completed two-story dwelling. Since there is no remaining evidence to support a reduction in the subject’s assessment, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject is overvalued, and a reduction 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



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.