



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

APPELLANT: Jerry Cherney
DOCKET NO.: 13-32481.001-R-1
PARCEL NO.: 04-17-101-042-0000

The parties of record before the Property Tax Appeal Board are Jerry Cherney, the appellant(s); and the Cook County Board of Review.

Based on the facts and exhibits presented, 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: \$ 17,882
IMPR.: \$ 0
TOTAL: \$ 17,882

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 consisted of a one and one-half-story dwelling of masonry construction with 1,152 square feet of living area. The dwelling was constructed in 1943. Features of the home included one and one-half baths and a two and one-half car garage. The property has an 18,824 square foot site and is

located in Northfield Township, Cook County. The subject was classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased in August 2013 for a price of \$260,000. The appellant also submitted photos and affidavits that indicate the subject was vacant and uninhabitable from November 14, 2011 to its demolition in October 2013. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price.

At hearing, the appellant submitted a vacancy affidavit without objection from the board of review. The affidavit was admitted into evidence and marked "Exhibit 1." The appellant testified that he purchased the subject with the intention of rehabilitating and occupying it. After working with contractors for several months, the appellant learned that rehabilitating the subject would not be cost effective and a decision was made to demolish the improvement. In addition, the appellant testified that due to the long term vacancy of the subject, it was not inhabitable as raccoons were living in the dwelling. The appellant also stated that the subject's land area was less than one-half an acre as part of it is utilized as a public road.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,000. The subject's assessment reflects a market value of \$258,449 or \$224.35 per square foot of living area, land included, when using the 2013 three year average median level of assessments for class 2 property of 10.06% under the Cook County Real Property Assessment Classification Ordinance as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a photo and description of the subject as well as information on the sale of the subject in August 2013 for a price of \$260,000.

At hearing, the board of review's representative stated that the parties have a legal and not a factual dispute. The board's representative stated that the subject's improvement assessment reflects a 31.2% occupancy factor and that the full value of the improvement is \$260,400. In 2014, the assessor's office removed the improvement and the subject's total assessment was \$17,882. The board's representative argued that the subject's assessment

reflects its recent purchase price and that the appellant has not met his burden of proof in showing the subject is overvalued.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

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 appellant submitted a plat of survey that that shows the subject's lot size is 113.40 by 216.00 feet. This equates to approximately 24,494 square feet. The plat of survey shows Techny Road; however, the plat of survey does not identify the square footage of the encroachment. As such, the Board finds that the appellant did not submit sufficient evidence to demonstrate that the subject's land area is overstated. The Board finds that the subject's land assessment of \$17,882 is appropriate.

As to the appellant's vacancy argument, Section 9-180 of the Property Tax Code provides in part:

"When... 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." (35 ILCS 200/9-180).

Based on the evidence and testimony in the record, the Board finds the subject property was uninhabitable and unfit for occupancy in 2013. The Board finds that a reduction in the subject's assessment is 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

Mario Alvarez

Member

Member

JR

Member

Acting Member

Robert Hoffmann

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: February 19, 2016

A. Proctor

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.