



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

APPELLANT: Peter Canalia
DOCKET NO.: 14-28330.001-R-1
PARCEL NO.: 04-28-400-042-0000

The parties of record before the Property Tax Appeal Board are Peter Canalia, 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 **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: \$8,492
IMPR.: \$14,888
TOTAL: \$23,380

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 2014 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 is a 95 year-old, two-story dwelling of frame construction containing 1,868 square feet of living area. Features of the home include a full unfinished basement and a two-car garage. The property has a 9,991 square foot site and is located in Northfield Township, Cook County. The subject is classified as a Class 2 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 a settlement statement disclosing the subject property was purchased on March 13, 2014 for a price of \$170,000. The appellant also submitted a brief arguing the subject should receive an assessment reduction for a 49.90% occupancy factor to account for the vacancy of the subject from June 2014 to the end of the tax lien year. In support of this argument, the appellant attached to his brief: 1) a report with information attributed to the Cook County Assessor

disclosing that a 49.90% occupancy factor was applied to the subject's assessment for 2014; 2) an affidavit of the appellant attesting that the subject's dwelling was demolished on June 19, 2014; 3) a Demolition Permit issued by Cook County for the subject from June 19, 2014 through July 19, 2014; 4) a Building Permit issued by the Village of Glenview issued on June 18, 2014; 5) an invoice for removal of debris and concrete dated July 8, 2014; and 6) seven color photographs depicting the subject prior to and after demolition. The appellant also submitted information in Section IV—Recent Sale Data of the Residential Appeal that the subject was not sold as a transfer between related parties, was not advertised for sale, and was sold by the owner. Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price, less the 49.90% occupancy factor applied to the improvement assessment, when applying the 2014 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,380. The subject's assessment reflects a market value of \$233,800 when applying the 2014 level of assessment of 10.00% for Class 2 property 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 suggested comparable sales and on the April 2012 sale of the subject for the price of \$150,000.

In rebuttal, the appellant reiterated the argument that a 49.90% occupancy factor should be applied to the \$170,000 sale of the subject. The appellant reaffirmed the request for an assessment reduction.

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.

The Board finds the appellant did not submit sufficient evidence that the subject was exposed to the open market when sold to the appellant. The subject was not advertised in any manner and was sold directly by the then-owner to the appellant. Consequently, the Board finds the appellant did not prove the subject was sold in an arm's-length transaction. The Board also finds that the appellant already received the benefit of the 49.90% occupancy factor in his appeal to the board of review. Based on this record the Board finds that 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



Acting Member

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: _____

April 21, 2017



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.