



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

APPELLANT: David & Mary Czulno
DOCKET NO.: 14-34022.001-R-1
PARCEL NO.: 03-31-225-008-0000

The parties of record before the Property Tax Appeal Board are David & Mary Czulno, the appellant(s); 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: \$3,135
IMPR.: \$18,320
TOTAL: \$21,455

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 consists of a single-family dwelling of frame construction. The property has a 6,600 square foot site, and is located in Arlington Heights, Wheeling Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted evidence showing that subject was under construction, vacant, unoccupied, and uninhabitable from November 2013 to July 2014. In support, the appellant's evidence included a 2014 month to month timeline itemizing construction work and completion, 2013/2014 Cook County Tax Portal printout, handwritten dated exterior photographs showing construction, plumbing certification by the village of Arlington Heights dated July 23, 2014, driveway inspection dated November 4, 2014, moving receipts dated October 30, 2013 and July 25, 2014, and first page of a rental lease from October 15, 2013 to May 5, 2014.

In addition, the appellant submitted four equity comparables regarding the improved subject containing 2,200 square feet of living area. In support of the equity comparables, the appellant submitted Cook County Tax Portal printouts. The tax portal printouts and the grid sheet completed by the appellant did not include the same information regarding size and assessment information. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,713. The subject property has an improvement assessment of \$25,578 or \$22.34 per square foot of living. The subject's assessment reflects a market value of \$287,130 or \$250.77 per square foot of living area, including land, when applying the 2014 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment, the board of review submitted three equity comparables and states that the subject is a one-story, single-family home of frame construction with 1,145 square feet of living area.

Appellants submitted a handwritten FOIA request, however, appellants failed to complete proper forms for the request by May 31, 2015.

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.

Appellant's petition and evidence state that the subject was under construction and uninhabitable from November 2013 to July 2014.

Pursuant to Section 9-180, assessors are to pro-rate valuations based on the year of 365 days. Section 9-180 of the Property Tax Code states in relevant part:

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 the year....

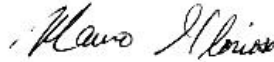
(35 ILCS 200/9-180)

The statute measures the value of an improvement to the property either from the date "when the occupancy permit was issued" or from the date the improvement "was inhabitable and fit for occupancy" prior to December 31 of the same year. The appellant failed to establish by a preponderance of the evidence that the subject was inhabitable and fit for occupancy prior to December 31, 2014. The appellant failed to submit evidence such as time stamped photographs, certificate of occupancy, affidavits, contractor statements and/or building permits stating that the property was inhabitable as of November 2013 thru July 2014. The evidence does not state when the subject was inhabitable but merely states that construction was ongoing. No receipts of construction costs and work were provided to substantiate the appellant's construction timeline. The plumbing and driveway inspection receipts from the village of Arlington Heights do not set the overall timeline of the construction project and do not provide enough detail regarding ongoing construction work and open permits in 2013 and 2014. Furthermore, the incomplete lease and the moving receipts do not show that the subject was inhabitable and fit for occupancy. Lastly, the board of review's evidence states that the subject was not reassessed as a two-story dwelling in 2014. After considering the evidence submitted, the Board finds the subject's improvement assessment is supported and a reduction in the subject's assessment is not warranted.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of assessment equity to be the board of review's comparables. These comparables were similar in size and class. These comparables had improvement assessments that ranged from \$14.82 to \$17.31 per square foot of living area. The subject's improvement assessment of \$22.34 per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting Member



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: September 22, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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