FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Dorothea DiGuido
DOCKET NO.: 15-21329.001-R-1
PARCEL NO.: 28-21-219-007-0000

The parties of record before the Property Tax Appeal Board are Dorothea DiGuido, the appellant(s), by attorney Brian S. Maher, of Weis, DuBrock, Doody & Maher 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:	$ 1,842
IMPR.:	$15,044
TOTAL:	$16,886

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 2015 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 consists of a one and one-half story, single-family dwelling of frame construction with 1,730 square feet of living area, plus an addition that is subject to the home improvement exemption. The dwelling is 63 years old, excluding the addition . The property has a 6,700 square foot site and is located in Bremen Township, Cook County. It is classified as Class 2-03 property under the Cook County Real Property Classification Ordinance.

The appellant argued that the additional improvement assessment for the addition, or $10,565, should be eliminated for the 2015 tax year, relying on 35 ILCS 200/9-180:

> 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* [emphasis added]. 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 support, the appellant provided: an affidavit signed by the homeowner indicating the occupancy permit had not been issued as of October 5, 2015; a letter from Michael J. Forbes of the City of Oak Forest indicating the addition was uninhabitable as of July 9, 2015; and undated black and white photographs showing incomplete, but under-roof, construction.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of $24,915, which includes the improvement assessment for the addition. The subject property has an improvement assessment of $12,508 or $7.23 per square foot of living area for the original structure, plus an improvement assessment of $10,565 for the addition.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, one of which reflected sale data. The board of review also included a memorandum relying on the same statue, but arguing the property is only entitled to vacancy relief when it is rendered uninhabitable by accidental means.

> 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.

35 ILCS 200/9-180. Based on this argument, the board of review requested confirmation of the subject's assessment.

Neither party submitted written rebuttal.

Conclusion of Law

The taxpayer contends the improvement assessment for the addition should be removed for the 2015 tax year as no occupancy permit was issued and the property was uninhabitable. The appellant included evidence that an occupancy permit had not been issued for the addition as of October 5, 2015. The appellant had an opportunity on rebuttal to submit further evidence that the addition was not completed for the remainder of the 2015 tax year but failed to do so.

The Board notes that the board of review relied on the same statue as the appellant, however, the board of review argued the subject needed to be rendered uninhabitable by accidental means. The Board finds this interpretation by the board of review to be inapplicable to the fact pattern at hand.

The Property Tax Appeal Board finds Long Grove Manor v. Property Tax Appeal Board, 301 Ill.App.3d 654, 235 Ill.Dec. 299, 704 N.E.2d 872 (1998), is controlling. In Long Grove Manor, the petitioner argued that the improvement to his property should not be assessed because he did not satisfy the conditions of section 9-180 of the Property Tax Code. In that case, the 1994 version of section 9-180 applied. The 1994 version required the property to be substantially complete and initially occupied. Long Grove Manor, 301 Ill.App.3d at 655-56, 235 Ill.Dec. 299, 704 N.E.2d 872, citing 35 ILCS 200/9-180 (West 1994). The petitioner agreed that his improvement was substantially complete but argued that, since it was not initially occupied, it should not have been assessed for any amount in 1995. Long Grove Manor, 301 Ill.App.3d at 655, 235 Ill.Dec. 299, 704 N.E.2d 872. On appeal, the Long Grove Manor court found that the assessment of the petitioner's improvement was proper under section 9-160 of the Property Tax Code, which provided in relevant part: 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 (West 1996). Long Grove Manor, 301 Ill.App.3d at 657, 235 Ill.Dec. 299, 704 N.E.2d 872. The Long Grove Manor court explained: Here, section 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. Long Grove Manor, 301 Ill.App.3d at 656-57, 235 Ill.Dec. 299, 704 N.E.2d 872. As such, the Long Grove Manor court held that, in accordance with section 9-160, the petitioner's improvement was properly assessed based on the value it added to the property. Long Grove Manor, 301 Ill. App.3d at 657, 235 Ill.Dec. 299, 704 N.E.2d 872.

Accordingly, although the evidence indicates the subject property was uninhabitable as far as October 5, 2015, the appellant pulled the construction permit in 2013, two years prior to the January 1, 2015 valuation date. Additionally, the appellant’s photos indicate that the addition was “under roof”, indicating it adds some value to the subject property. Therefore, the Board will apply a 24% occupancy factor to the addition’s improvement assessment of $10,565 for the 2015

tax year. Based on the evidence contained in the record, the Board finds the appellant did demonstrate by a preponderance of the evidence that an assessment reduction 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:

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 20, 2018

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Dorothea DiGuido, by attorney:
Brian S. Maher
Weis, DuBrock, Doody & Maher
1 North LaSalle Street
Suite 1500
Chicago, IL 60602-3992

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602