



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

APPELLANT: A & J Construction, Inc.
DOCKET NO.: 15-24027.001-R-1 through 15-24027.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are A & J Construction, Inc., the appellant(s), by attorney George Michael Keane, Jr., of Keane and Keane 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-24027.001-R-1	18-24-112-007-0000	1,895	13,091	\$14,986
15-24027.002-R-1	18-24-112-008-0000	1,895	0	\$1,895

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-year-old, two-story dwelling of frame and masonry construction with 1,896 square feet of living area, built on two separate Property Index Numbers(PINs). Features of the home include a full basement, central air conditioning, and a two-car garage. The property has a 3,790 square foot site and is located in Lyons 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 and contention of law. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on May 29, 2015 for a price of \$255,000. In addition, the appellant argued that the subject should have received a pro-rata assessment for the lien year based on Section 9-180 of the Property Tax Code. In support of this argument, the appellant submitted a certificate of

occupancy issued by the Village of Bedford Park on May 26, 2015. Based on the foregoing, the appellant argued that the Board should prorate the subject's 2015 assessment either from the date of sale or date of occupancy.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,605. The subject's assessment reflects a market value of \$236,050 when using the 2015 level of assessments for class 2 property of 10% 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 equity comparables with sales data on each property.

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.

Section 9-180 of the Property Tax Code provides in relevant part:

“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.” 35 ILCS 200/9-180.

The Board finds that the appellant was in the process of constructing a single-family dwelling on the subject property during the lien year. The Board further finds that the appellant submitted sufficient evidence to show that the subject was certified for occupancy on May 26, 2015. Therefore, the Board finds that the subject's assessment should be prorated as of the date of occupancy as provided in section 9-180 of the Property Tax Code.

The Board also finds the best evidence of market value to be the purchase of the subject property in May 29, 2015 for a price of \$255,000. The appellant provided evidence demonstrating the sale of the subject. The Board finds the purchase price is above the market value reflected by the assessment. Based on this record the Board finds the subject property had a market value of \$255,000 as of January 1, 2015. Since market value has been determined the 2015 level of assessments for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2).

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: April 17, 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

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APPELLANT

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