



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

APPELLANT: Ronald Pasowicz
DOCKET NO.: 15-31338.001-R-1
PARCEL NO.: 09-25-423-032-0000

The parties of record before the Property Tax Appeal Board are Ronald Pasowicz, the appellant(s), by attorney Ronald Pasowicz, of Ronald J. Pasowicz, P.E., Esq. 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 **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: \$4,500
IMPR.: \$20,000
TOTAL: \$24,500

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 contains a 54 year-old, one-story dwelling of masonry construction with 1,190 square feet of living area. Features of the dwelling include a full unfinished basement and a two-car garage. The property has a 3,750 square foot site located in Jefferson Township, Cook County. The property is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal estimating the subject property had a market value of \$245,000 as of August 29, 2015. The appellant also argued that the subject was overvalued because it was vacant for the entire 2015 lien year. The appellant acknowledged in a brief that the board of review assessed the improvement at \$20,000, and the entire subject at \$24,500, an amount equal to 10.00% of the appraisal estimated market value when applying the 2015 level of assessment of

10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The difference was the land assessment of \$4,500. The appellant requests a further improvement assessment reduction of 80% due to the vacancy, to a reduced improvement assessment of \$4,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,500. The subject's assessment reflects a market value of \$245,000, or \$205.88 per square foot of living area including land, when applying the 2015 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 unadjusted suggested equity comparables and four unadjusted suggested sale comparables.

In rebuttal, the appellant reiterated his argument in favor of an improvement assessment reduction based on vacancy. He argued that based on his experience of having appealed vacant properties to the board of review, he should be granted an 80% improvement reduction. He argued that Property Tax Code Section 9-180 (35 ILCS 200/9-180) does not preclude a reduction based on vacancy that was not due to uninhabitability.

At hearing, the appellant reiterated his argument for a further reduction of the improvement assessment due to vacancy. The appellant testified that the various utility appliances in the house functioned properly, but that the house appeared dated and in need of renovation. The appellant testified that he did not want to expend money to renovate the house. As a result, the appellant had not attempted to lease the subject for a few years. The board of review testified that the improvement did not qualify for any assessment reduction due to vacancy because it did not comport with the provisions of Section 9-180 of the Property Tax Code:

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.

The board of review argued that the appellant did not submit evidence that the subject was uninhabitable or otherwise unfit for occupancy. The board of review argued that a vacancy due to the appellant's lack of effort or desire to lease the subject is not grounds 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 appellant's argument for a reduction due to vacancy is not persuasive. There is no evidence that the vacancy is due to uninhabitability. Need of renovation due to a dated appearance and aged utility appliances is not, by itself, sufficient to justify a vacancy reduction. Indeed, the appellant testified that he had not attempted to lease the subject and did not want to expend money to renovate it. Further, the appraisal the appellant submitted disclosed that the subject's improvement is "in average condition," but in need of some repairs and redecorating. However, the Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the subject property had a market value of \$245,000 as of the assessment date at issue. This results in a total assessment of \$24,500 based on the 2015 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. The board of review's assessment is \$24,500. Therefore, the Board finds the subject is not entitled to an assessment reduction.

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

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