



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

APPELLANT: Carmen Titean
DOCKET NO.: 16-31453.001-R-1
PARCEL NO.: 15-10-432-029-0000

The parties of record before the Property Tax Appeal Board are Carmen Titean, 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: \$1,653
IMPR.: \$2,798
TOTAL: \$4,451

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 2016 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 two-story multi-family dwelling of frame construction with 1,908 square feet of living area. The dwelling is 126 years old. The property has a 4,410 square foot site and is located in Proviso Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance. The subject is not owner-occupied.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant indicated the subject was purchased for \$17,600 on June 25, 2010 pursuant to a foreclosure. The appellant indicated the property was sold using a realtor, the property was advertised for sale, and it was not a transfer between related parties. The appellant supported this transaction with a half of a page of a photocopied settlement statement. He provided a Sale Inspection Report issued by the Village of Maywood, dated May 12, 2010, listing all building and zoning violations. The appellant also submitted an Application for Certificate of Compliance

for the subject dated May 31, 2016. The appellant's petition indicated \$12,900 was spent on renovations, with the first floor leased as of August 1, 2016, and the second floor leased as of October 1, 2016.

The appellant presented printouts from the Cook County Assessor's website for the subject and two comparable properties. They reflected a 2015 total assessment for the subject of \$2,674 and 2016 total assessments for comparables #1 and #2 of \$3,291 and \$2,315, respectively. Based on this evidence, the appellant requested an assessment reduction to \$2,337.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$8,789. The subject's assessment reflects a market value of \$87,890, or \$46.06 per square foot, including land, when applying the 10% level of assessment as established by the Cook County Real Property Classification Ordinance. In support of the subject's assessment, the board of review submitted four sale comparables, each of which reflected equity data. The comparables sold from January 2015 through December 2016 for sale prices ranging from \$71.60 to \$79.07 per square foot, including land.

The subject property has an improvement assessment of \$7,136 or \$3.74 per square foot of living area. The board's equity comparables ranged in assessment per square foot of living area from \$3.91 to \$5.71. Based on this evidence, the board of review requested confirmation of the subject's assessment.

The appellant appeared before the Property Tax Appeal Board and testified that the subject was vacant three years prior to his purchase in 2010. He confirmed that the first floor unit was rented August 1, 2016, while the second floor unit was rented October 1, 2016. He further explained that the second floor took more time to renovate than the first floor.

At hearing, the board of review's representative rested on their written submission. He testified that he did not know whether or not the board of review's comparables were vacant properties.

Conclusion of Law

Initially, the Board gives little weight to the subject's purchase in 2010 as it is too far removed from the January 1, 2016 valuation date to be indicative of the subject's market value.

The appellant argued for a reduced assessment under 35 ILCS 9-180, which 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 that year.*

Id. (emphasis added). The Board finds that the appellant submitted sufficient documentation to show that the subject property was uninhabitable and unfit for occupancy as required by Section 9-180 of the Property Tax Code. The appellant testified that the Certificate of Compliance was applied for on May 31, 2016, indicating the subject was not habitable as of that date. His documentary evidence confirmed this. His testimony also indicated that the first floor unit was leased on August 1, 2016 while the second floor unit was leased on October 1, 2016.

Additionally, the assessor granted relief in 2015 based on similar circumstances. Accordingly, the Board finds that the subject's improvement value should be pro-rated for the 2016 tax year as a matter of equity, and supported by the two equity comparables submitted by the appellant. The Board notes, however, that the subject was partially leased for the 2016 tax year and not 100% uninhabitable as it was in 2015. As such, the Board finds that a pro-rated reduction in the subject's improvement assessment is 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. 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: July 16, 2019



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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