



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

APPELLANT: John Mietus
DOCKET NO.: 17-25978.001-R-1
PARCEL NO.: 09-35-411-021-0000

The parties of record before the Property Tax Appeal Board are John Mietus, 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: \$7,965
IMPR.: \$23,625
TOTAL: \$31,590

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 2017 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 two-story, single-family dwelling of masonry construction. The subject is classified as a 2-06 property under the Cook County Real Property Assessment Classification Ordinance. The subject is located in Park Ridge, Maine Township, Cook County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant pleadings state that the subject's land was purchased in December 2015 and demolished in July 2016. The subject was under construction and not completed until September 21, 2017. In support, the appellant submitted a copy of the certificate of occupancy dated September 21, 2017 issued by the City of Park Ridge, a permit agreement with the City of Park Ridge dated June 29, 2016, and a contractor's statement dated September 24, 2017 outlining all the parties furnishing materials and labor and amounts paid totaling \$579,650.49. The appellant's pleadings regarding Section IV- Recent Sale Data confirmed: the closing date of October 2, 2017; the sale price of \$1,170,000; the subject was sold by owner; that the parties to

the transaction were not related; the subject was advertised for sale on the MLS; the subject sold in settlement of a contract for deed; and the seller's mortgage was not assumed. In addition, the Section VI- Recent Construction stated that the occupancy permit was issued on September 21, 2017; the subject was inhabitable and fit for occupancy on September 21, 2017; and that the subject was completed on September 20, 2017. The appellant's evidence also state the subject was purchased in December 2015 and demolished in July 2016. 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 \$72,624. The subject's assessment reflects a market value of \$726,240 when applying the 2017 level of assessment for class 2-06 property under the Cook County Real Property Assessment Classification Ordinance of 10%. No evidence was submitted by the board of review.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds that the best evidence of the subject's market value is the sale of the subject on October 2, 2017 for \$1,170,000. Since market value has been determined, 2017 level of assessment for class 2-06 property under the Cook County Real Property Assessment Classification Ordinance of 10%. In applying this level of assessment to the subject, the total assessed value is \$117,000.

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.

Computations under this Section shall be on the basis of a year of 365 days.

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 Board finds that the appellant submitted sufficient evidence to show the subject property was under construction and not habitable or fit for occupancy from January 1, 2017 to September 24, 2017 per the certificate of occupancy, the permit agreement dated June 2016, and the appellant's statement.

The Board finds that the subject was not habitable for 267 days or 73% of the 2017 lien year. Thus, the improvement was standing for 98 days, or 27% of the year. Therefore, the PTAB finds that the subject's total assessment based on subject's market value of \$1,170,000 shall be diminished by 73% and a reduction is warranted.

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 evidence states that the subject was habitable and fit for occupancy per the certificate of occupancy on September 24, 2017 and that the subject was demolished in July 2016. The subject was inhabitable or not fit for occupancy for 267 days in 2017. Therefore, the subject

When the demolition of a property is at issue, Section 9-180 of the Property Tax Code is applicable, which states, in relevant part:

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 to December 31 of the year.

Computations under this Section shall be on the basis of a year of 365 days.

35 ILCS 200/9-180. The Boards finds that the improvement upon the subject was demolished as of November 22, 2008. This fact was evidenced by the appellant's affidavit and demolition bills. Thus, the improvement was standing for 326 days, or 89.31% of the year. Therefore, under Section 9-180 of the Property Tax Code, the subject's total assessment based on the subject's market value of \$216,000 shall be diminished by 10.69% and a reduction 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



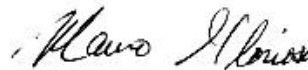
Member

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: April 21, 2020



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

John Mietus
1812 Courtland Avenue
Parkridge, IL 60068

COUNTY

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