



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

APPELLANT: Ron Arder
DOCKET NO.: 18-25982.001-R-1
PARCEL NO.: 01-01-126-014-0000

The parties of record before the Property Tax Appeal Board are Ron Arder, the appellant(s), by attorney Joanne Elliott, of Elliott & Associates, P.C. in Des Plaines; 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: \$9,416
IMPR.: \$33,670
TOTAL: \$43,086

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 2018 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, single-family dwelling of frame construction with 3,679 square feet of living area. Features of the dwelling include four and one-half baths, a full finished basement, two fireplaces, and a three-car garage. The property has a 3,679 square foot site and is located in Barrington, Barrington Township, Cook County. The subject is a class 2-78 property under the Cook County Real Property Assessment Classification Ordinance (hereinafter "Ordinance").

The appellant submitted a brief arguing that the subject property was improperly assessed based on a contention of law. The appellant's attorney argued that in accordance with Section 9-180 of the Property Tax code (35 ILCS200/9-180), the subject property is entitled to a partial assessment based upon the fact that the subject was not occupied due to a complete renovation in 2018. In support, the appellant submitted a Vacancy-Occupancy Affidavit attesting that the

subject building was not occupied in 2017. The appellant also submitted an Owner Affidavit attesting that the subject experienced above normal vacancy in 2017 due to an “addition/remodel work” and submitted black and white photographs dated August 20, 2018. Lastly, the appellant submitted Property Lookup Report: Assessment Data from CCAO Database printouts disclosing a 41.6% occupancy factor was applied by the board of review in 2018 regarding the subject. The appellant requested a 20% occupancy factor.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables. The appellant requested the subject’s assessment be reduced to \$74,350.

Lastly, the appellant calculated two pro rata improvement assessments for the subject. First, appellant requested the pro rata assessment based on a land assessment of \$9,416 and an improvement assessment of \$101,052 with an occupancy factor of 20% for a total assessment of \$29,626. Next, the appellant calculated a pro rata assessment based on a uniform assessed value of \$17.69 per square foot with occupancy factors of 41.6% and 20% for a total assessment of \$36,428 and \$22,400, respectively. Based on the foregoing evidence and argument, appellant requested a reduction in the subject’s total assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$51,454 was disclosed which includes a 41.6% occupancy factor. Without the occupancy factor, the subject has a total improvement assessment of \$101,052 or \$27.46 per square foot of living area. In support of the subject's assessment, the board of review submitted descriptions and assessment information for four properties located within the subject's neighborhood. These properties are described as two-story, frame construction, single-family dwellings with two and one-half baths to three and two half baths, a full basement, one to two fireplaces, and air conditioning. The properties range: in age from four to ten years-old; in size from 3,228 to 4,227 square feet of living area; and in improvement assessment from \$17.90 to \$22.29 per square foot of living area. In addition, the board of review submitted sales data for the subject which sold in November 2015 for \$475,000 or \$129.11 per square foot of living area, including land. The board of review did not address the appellant's demolition and/or vacancy arguments made in this appeal. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As to the appellant's claim for a reduced improvement assessment due to the subject’s renovation, Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) is relevant and provides in pertinent part:

The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, . . . all improvements which were destroyed or removed. [Emphasis added.]

Section 9-180 of the Property Tax Code provides:

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. . . .

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

In light of these provisions of the Property Tax Code, the assessor applied an occupancy factor of 41.6% to the subject for the tax year 2018 and reduced the subject's assessment to \$51,454. The appellant stated that without the 41.6% occupancy rate, the full assessment of the subject is \$110,468. The appellant then requested that the subject's full improvement assessment should be further reduced by an occupancy factor of 20%. The Board finds that no explanation for the occupancy factor of 20% was given. The evidence states that the subject was vacant due to rehab in 2017 per the affidavits and as of August 20, 2018 per the photographs. The affidavits do not state that the subject was uninhabitable as of 2018. The photographs do not provide enough detail regarding ongoing construction work in 2018. The appellant did not provide any further evidence regarding the date improvement "was inhabitable and fit for occupancy" prior to December 31, 2018 such as affidavits, contractor statements and/or building permits. Rather, the appellant's attorney simply stated the subject's occupancy rate, applied the purported rate to the improvement assessment and argued the calculation justified a further assessment reduction. The Board finds this evidence is insufficient to support a further reduction in the subject's improvement assessment on grounds of occupancy.

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did meet this burden of proof and a reduction in the subject's assessment is warranted.

The subject property's assessed value includes an occupancy factor. The Board shall calculate the subject's full assessment and compare it to other, similar properties that do not have an occupancy factor, and then re-apply the occupancy factor to the subject after the comparison analysis is complete. Board finds that the subject's improvement assessment is \$101,052, or \$27.46 per square foot of living area. The Board finds the best evidence of assessment equity for the subject to be appellant comparables #1, #2, and #4, and board of review comparable #2 and #3. These comparables had improvement assessments that ranged from \$16.99 to \$22.29 per square foot of living area. The subject's full assessment of \$27.46. per square foot of living area falls above the range established by the best comparables in this record. Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed, and a reduction in the subject's assessment is justified. The occupancy factor of 41.6% shall be applied to the assessed value.

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: February 21, 2023



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

Ron Arder, by attorney:
Joanne Elliott
Elliott & Associates, P.C.
1430 Lee Street
Des Plaines, IL 60018

COUNTY

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