



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Donna Moy
DOCKET NO.: 14-30802.001-R-1
PARCEL NO.: 04-36-200-044-0000

The parties of record before the Property Tax Appeal Board are Donna Moy, 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:	\$ 24,807
IMPR.:	\$ 0
TOTAL:	\$ 24,807

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 2014 tax year. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

As of January 1, 2014, the subject was a partially completed two-story dwelling of masonry construction with 10,586 square feet of living area. Features of the partially completed home include a full basement with a formal recreation room, central air conditioning, six fireplaces, and a four-car garage. The property has a 49,615 square foot site, and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-09 property under the Cook County Real Property Assessment Classification Ordinance. No evidence was submitted as to whether the subject was owner-occupied.

The appellant makes a contention of law as the basis for the appeal. In particular, the appellant argued that the subject was under construction for the entirety of tax year 2014. In support of this argument, the appellant submitted: 1) a demolition permit issued by the Village of Glenview dated August 23, 2013; 2) a demolition affidavit naming the general contractor, Thomas

Weidman, as the affiant, wherein Mr. Weidman stated that the subject was demolished on September 10, 2013; 3) color photographs dated September 19, 2013 showing the previous improvement upon the subject was demolished; 4) a building permit issued by the Village of Glenview dated August 23, 2013; 5) a color photograph dated September 2, 2014 showing the new improvement under construction but under roof; 6) a color photograph dated December 21, 2014 showing the new improvement under construction but under roof; 7) a color photograph dated December 21, 2017 showing the interior of the subject and the installation of hardwood floors; 8) a color photograph dated January 12, 2015 showing the interior of the subject and the installation of hardwood floors; 9) a color photograph dated January 12, 2015 showing the exterior of the subject under construction but under roof; 10) an affidavit naming the appellant as the affiant, wherein the appellant stated that the previous improvement upon the subject was demolished in 2013, that construction of a new improvement upon the subject began in early 2013, and that the new improvement was vacant and uninhabitable throughout tax year 2014; 11) a temporary certificate of occupancy issued by the Village of Glenview issued on July 31, 2015 and expiring on October 15, 2015; and 12) various field inspection reports.

The appellant also argued that the subject is inequitably assessed.¹ In support of the equity argument, the appellant submitted three equity comparables. All three of the comparables had previous improvements upon them that were demolished prior to or during 2013, and construction of a new improvement was completed in late 2014 or during 2015. These comparables each had an improvement assessment of \$0.00 for tax year 2014. All of the comparables were located in Northfield Township. For each of the comparables, the appellant provided: a building permit application; a certificate of occupancy; a color photograph of the comparable before construction began; and a color photograph of the completed improvement.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,673. The subject property has an improvement assessment of \$53,866, or \$24.80 per square foot of living area. The subject's assessment reflects a market value of \$786,730 when applying the 2014 statutory level of assessment for class 2 property under the Cook County Real Property Assessment Classification ordinance of 10.00%.

In support of its contention of the correct assessment, the board of review submitted information on four sale comparables. The board of review also submitted a copy of Section 9-180 of the Property Tax Code.

In written rebuttal, the appellant argued that the board of review's comparables were not similar to the subject for various reasons, and argued that Section 9-180 of the Property Tax Code does not apply in this appeal.

At hearing, the appellant reaffirmed the evidence previously submitted. The board of review rested on the evidence previously submitted. In oral rebuttal, the appellant reaffirmed the arguments made in the appellant's written rebuttal submission.

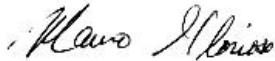
¹ The Board notes that the appellant has not expressly made a uniformity argument. However, the appellant provided comparables to show that the subject was assessed inequitably when compared to other, similarly situated properties.

Conclusion of Law

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 Board finds the best evidence of assessment equity to be appellant comparables #1, #2, and #3. These comparables all had improvements that were demolished, and had new improvements constructed upon the land. The construction of the new improvements all began prior to January 1, 2013. For comparables #1 and #3, the certificate of occupancy was issued in 2015, while for comparable #2, the certificate of occupancy was issued in November 2014. Thus, these comparables were under construction for all or a substantial majority of tax year 2014, not unlike the subject. Moreover, all of these comparables were located within the same township as the subject. These comparables all had improvement assessments of \$0.00. The subject's improvement assessment of \$53,866 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. Since the Board finds that the subject was inequitably assessed, and has reduced the subject's assessment to the appellant's requested assessment, the Board will not address the appellant's contention of law.

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

Acting Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

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:

November 21, 2017



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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