



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

APPELLANT: Alberta Smith
DOCKET NO.: 15-27546.001-R-1
PARCEL NO.: 20-17-321-049-0000

The parties of record before the Property Tax Appeal Board are Alberta Smith, the appellant; 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: \$ 3,016
IMPR.: \$18,217
TOTAL: \$21,233

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 consists of a 53-year-old, two-story, four-unit residential building with 3,150 square feet of building area of masonry construction. The property has a 4,640 square foot site and is located in Lake Township, Cook County. The subject is classified as 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 argued that the subject was damaged in a fire and subsequent break ins and was as a result vacant during the lien year at issue. In support of this proposition, the appellant submitted a vacancy affidavit that states that the subject was completely vacant from 2013 to 2017. The appellant also submitted a Chicago Fire Department Incident Report that states that there was a fire at the subject on June 17, 2014. The report also states that the unit that caught fire was occupied by Derrick L. Clark and that the fire was confined to the floor of origin. The appellant also submitted interior and exterior photographs of the subject property. Finally, the appellant

submitted a Circuit Court order granting the City of Chicago a permanent injunction dated May 1, 2016 against the appellant prohibiting the renting of the subject and requiring that the appellant register the subject as a vacant building.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,233. The subject has an improvement assessment of \$18,217 or \$5.78 per square foot of building area. The subject's assessment reflects a market value of \$212,330 or \$67.41 per square foot of building area, including land, when applying the 2015 level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

In support of its contention of the correct assessment the board of review submitted information on four suggested equity comparables.

At hearing, the appellant testified that part of the first floor and the roof were damaged in a fire in 2014. She testified the subject was boarded up prior to the fire and afterwards. The appellant also testified that the fire was started by a squatter and that she personally resided at the property prior to the fire. The appellant also testified that she was cited by the City of Chicago for building code violations prior to the fire and was prohibited from renting out units until the violations were corrected. She stated that most city code violations were the result of her tenants not paying their heating bills. She testified that she was working on fixing the building code violation before and after the fire. In fact, she testified that she had two new porches built, replaced the roof, and renovated the kitchens and bathrooms, just prior to the 2014 fire. She also testified that the subject was broken into on numerous occasions and that she had a person living there for security purposes. She testified that the person living there was residing at one of the units that was rehabbed in 2015. The appellant testified that the six photographs submitted with her appeal were taken by her personally sometime in 2015, and the photographs reflect the condition of the subject up to present day. The board of review rested on the evidence. In rebuttal, the appellant argued that the lot next to the subject, with a different Property Index Number, was also added to the subject's taxes. She did not provide any evidence in support of this proposition.

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 Board finds the appellant's testimony was evasive and defensive regarding the condition of the subject and rentability of the different units during the 2015 lien year. The Board also finds that appellant's documentation and testimony lacked specific dates. Therefore, the Board finds appellant's testimony unreliable and gives it little weight.

The Board finds that the appellant submitted insufficient documentation to show that the subject was uninhabitable or unfit for occupancy as required by Section 9-180 of the Property Tax Code, Section 9-180 of the Property Tax Code provide in 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 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 ILCS200/9-180).

35 ILCS 200/9-180. The Board finds no evidence in the record that the subject’s assessment is incorrect when vacancy is considered. The mere assertion that vacancies in a property exist, does not constitute proof that the assessment is incorrect or that the fair market value of a property is negatively impacted. There was no showing that the subject’s market value was impacted by its vacancy sometime during the 2015 tax year. Furthermore, the appellant failed to show and gave contradictory testimony about exactly which units in the subject were uninhabitable or unfit for occupancy. In contrast, the board of review submitted descriptive and assessment data on four properties located in the subject’s neighborhood. These comparables established an assessment range that is inclusive of the subject’s current assessment. Based on this record, the Board finds that the appellant failed to meet its’ burden of proof and a reduction in the subject’s assessment is not 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Alberta Smith
8810 South Hermitage
Chicago, IL 60620

COUNTY

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