



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

APPELLANT: Colin Knight
DOCKET NO.: 16-23306.001-R-1
PARCEL NO.: 05-20-109-017-0000

The parties of record before the Property Tax Appeal Board are Colin Knight, the appellant(s), by attorney Christopher G. Walsh, Jr., Attorney at Law in Chicago; 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: \$ 22,656
IMPR.: \$ 15,149
TOTAL: \$ 37,805

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 (the "Board") finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject consists of a 14,160 square foot site, and is located in Winnetka, New Trier Township, Cook County. The subject's improvement has been demolished. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant makes a contention of law as the basis of the appeal. The appellant argues that the subject's improvement was demolished in "March-April of 2016." In support of this argument, the appellant's brief states that a Demolition Permit and an Affidavit of Demolition are attached to the brief; however, the Board was unable to locate these documents. Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$0, and that the subject's total assessment be reduced to \$22,656.

The board of review submitted its “Board of Review Notes on Appeal” disclosing the total assessment for the subject of \$37,805. The subject property has an improvement assessment of \$15,149, or \$5.69 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, and four sale comparables. The board of review’s evidence also states that the subject was purchased in June 2015 for \$910,000.

Conclusion of Law

The appellant makes a contention of law as the basis of the appeal. “Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.” 5 ILCS 100/10-15. “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.” 35 ILCS 200/9-180. 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 that there is no evidence in the record to show when the subject’s improvement was demolished. The appellant’s brief states that certain documents are attached which would show the demolition date, but they are not attached. Moreover, the appellant’s brief does not give a definitive date of the demolition, stating only that it occurred in “March-April of 2016.” Additionally, even if the subject’s improvement was demolished sometime during tax year 2016, Section 9-180 of the Property Tax Code does not require that the subject’s assessment be set at \$0, as the appellant requests. According to that section, the subject’s assessment is reduced proportionately based on the amount of time the improvement was standing before being demolished. Based on this record, the Board finds the appellant did not demonstrate, by a preponderance of the evidence, that the subject’s improvement was demolished, and that a reduction in the subject’s assessment is not justified.

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: May 26, 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

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