



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

APPELLANT: Robert Lee  
DOCKET NO.: 16-30553.001-R-1  
PARCEL NO.: 32-21-406-021-0000

The parties of record before the Property Tax Appeal Board are Robert Lee, 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:** \$542  
**IMPR.:** \$0  
**TOTAL:** \$542

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 finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of parcel of land with 3,100 square feet of land. The subject is classified as a 2-01 per the Cook County Classification Ordinance. The subject is located in Chicago Heights, Bloom Township, Cook County.

Appellant's sole argument is that the subject property is incorrectly classified. Appellant requests that this parcel be assessed as a class 2-00. In support, the appellant's brief states that the subject property is adjacent to parcel identified by PIN #'s 32-21-406-020-000 which contains a single-family improvement. The subject property contained a garage which was demolished in 2016. In support, the appellant submitted demolition permit dated March 11, 2016 and valid from February 26, 2016 to February 29, 2016, city violation notices, and pictures of the subject property before and after the demolition of the garage. Appellant requested a change in the subject's classification from a class 2-01 to a 2-00 property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject's parcel ending in PIN #-020 as \$3,474. The board of review's evidence discloses that the subject property is classified as 2-01. No further evidence was submitted for this subject property.

The board of review disclosed the total assessment for the parcel of land ending in PIN #-020 as \$3,474. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables for this parcel.

In rebuttal, the appellant reaffirmed his request for a class change. In support, the appellant submitted 2016 property tax and payment information which disclosed the subject was a class 2-01 property and a 2017 assessment notices and tax bill which disclosed the subject was a class 1-00 property. Lastly, the appellant also stated that the board of review's evidence submitted evidence for PIN # 32-21-406-020-0000 and not the subject property.

### **Conclusion of Law**

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 Board finds that by the appellant's own admission the subject's improvement/garage was demolished. The demolition permit dated March 11, 2016 states that the permit was valid from February 26 to February 29, 2016. The pictures submitted into evidence show that a structure was present on the subject property as of February 26, 2016. However, the picture of the demolished improvement/garage is not dated. Furthermore, the appellant's pleadings state the improvement/garage was demolished but do not state a date of demolition. Without a date of demolition, the Board cannot calculate on a proportionate basis a reduction of the subject's improved assessed value for the tax year 2016. Therefore, a reduction in the subject's assessed value 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: February 13, 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

Robert Lee  
1506 Shields Avenue  
Chicago Heights, IL 60411

COUNTY

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