



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

APPELLANT: Chicago Housing Investment Properties  
DOCKET NO.: 17-25073.001-R-1  
PARCEL NO.: 14-19-318-042-0000

The parties of record before the Property Tax Appeal Board are Chicago Housing Investment Properties, the appellant, by attorney Nikos D. Tsonis, of Tsonis & Associates, LLC 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 **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:** \$14,260  
**IMPR.:** \$6,175  
**TOTAL:** \$20,435

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 2017 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**

As of January 1, 2017, the subject property was improved with a two-story dwelling of masonry exterior construction with 2,727 square feet of living area which was undergoing renovation work. The dwelling is approximately 93 years old. Features of the home include a basement. The property has a 3,100 square foot site and is located in Chicago, Lake View Township, Cook County. The subject is classified as a class 2-06 property under the Cook County Real Property Assessment Classification Ordinance and was reported to be under construction as of January 1, 2017.

The appellant's appeal is based on a contention of law. The appellant contends the subject improvements were uninhabitable on January 1, 2017 and pursuant to Section 9-160 and 9-180 the improvement assessment should be reduced on a pro-rated basis. In support of this argument

the appellant submitted a building permit, architectural plans, a Vacancy/Occupancy Affidavit, property record card, photographs, inspection history for the subject property and a written brief.

The brief argues that on October 23, 2014, the appellant received a building permit from the City of Chicago for “Interior remodeling, down conversion from 2 units to single family residence. Two story rear addition and new 2 car frame garage as per plans” and that as of January 1, 2017 the subject property has been 100% vacant and uninhabitable. The appellant submitted detailed architectural plans for the property’s demolition, renovation and additions as proposed.

The appellant submitted photographs of the subject property which depict a partially completed interior renovation. In January 2018 the appellant filed a Cook County Board of Review Vacancy/Occupancy Affidavit that indicated the property had been vacant for 12 months in 2017 and commented that “The property is uninhabitable as it is undergoing a total renovation.”

The subject’s property record card indicates that the subject improvement was assessed at 100%. The appellant’s attorney argued that although the property record card indicates that the Assessor’s Office was aware of the altering of and addition to the subject improvement, the final pass face sheet do not reflect these facts and that pursuant to 35 ILCS 200/9-180 properties which are uninhabitable or otherwise unfit for occupancy are entitled to a prorated occupancy factor. Based on this evidence, the appellant requested the subject’s assessment be reduced to \$20,511 reflecting a 10% occupancy factor of the subject’s improvement assessment prior to the board of review’s reduction.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,118. The subject's assessment reflects a market value of \$681,180 or \$249.79 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The subject has an improvement assessment of \$53,858 or \$19.75 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties with equity data and one comparable having sale data. The comparables a located in the same assessment neighborhood code as the subject and either 0.25 of a mile from the subject or within the subject’s “subarea.” The comparables have varying degrees of similarity to the subject and improvement assessments that range from \$51,726 to \$81,556 or from \$20.00 to \$31.28 per square foot of living area. Comparable #4 sold in April 2016 for \$1,185,000 or \$454.55 per square foot of living area, land included. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

In rebuttal, the appellant’s attorney argued that the appeal was based solely on a contention of law and did not opine as to the assessment equity of the subject property. The attorney noted that the board of review failed to address the appellant’s contention of law basis of the appeal or any of the accompanying evidence. The attorney reiterated the position that the subject’s improvement assessment should be pro-rated pursuant to 35 ILCS 200/9-160 and claimed that the board of review’s comparable properties are habitable buildings unlike the subject, rendering these properties incomparable to the subject.

The attorney submitted nine new comparables properties to support their pro-rated assessment of homes undergoing renovation. In addition, the appellant submitted Certificate of Error letters for the 2015 and 2016 tax years for the subject property.

### Conclusion of Law

As an initial matter, the appellant provided nine new comparable properties in the subject's market area not previously submitted by the appellant to demonstrate the pro-rated assessment level for properties under renovation. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code 1910.66(c))

Pursuant to this rule, the Property Tax Appeal Board finds that the additional new comparables submitted by the appellant are improper rebuttal evidence and will not be considered by the Board in its determination of the correct assessment.

The appellant raises a contention of law with respect to the application of Sections 9-160 and 9-180 of the Property Tax Code to the improvement assessment based on permitted renovations and additions to the subject property. Where a contention of law is made, the standard of proof is the preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's improvement assessment is justified.

Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) provides in pertinent part:

Valuation in years other than general assessment years...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.

Furthermore, Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) provides in part:

Pro-rata valuations: improvements or removal of improvements...

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...

The Board finds that Section 9-160 of the Property Tax Code provides for a proportionate assessment when an improvement is either destroyed or removed. Section 9-180 allows for uninhabitable property to receive a pro-rated assessment. The City of Chicago issued a permit to the appellant for the conversion of the subject property from a two unit to a single family dwelling including interior and exterior improvements to the subject property and the appellant submitted a Vacancy/Occupancy Affidavit dated January 2018 attesting to the subject's vacancy throughout calendar year 2017 and identifying the subject as uninhabitable due to ongoing renovation work.

The Board gave little weight to the board of review comparable properties as no descriptions were submitted with respect to their habitability as of January 1, 2017.

The Board finds the appellant demonstrated the subject property was uninhabitable on January 1, 2017, a fact that the board of review did not refute. The appellant's 2015 and 2016 certificates of error had recommended corrected assessed values reflecting approximately 30% of the original assessed values. Based on the 2015 and 2016 board of review methodology, this suggests a 70% reduction in the subject's total assessment or \$47,683 ( $0.70 \times \$68,118 = \$47,683$ ). The Board finds the subject has a total assessment of \$68,118 prior to proration. After proration, the subject's has a total assessment of \$20,435 and an improvement assessment of \$6,175.

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 20, 2021



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

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