



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

APPELLANT: Marek Fonfara  
DOCKET NO.: 18-29781.001-R-1  
PARCEL NO.: 12-16-317-037-0000

The parties of record before the Property Tax Appeal Board are Marek Fonfara, the appellant(s), by attorney Anthony M. Farace, of Amari & Locallo 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:** \$4,032  
**IMPR.:** \$56,495  
**TOTAL:** \$60,527

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 2018 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 is improved with a one-year-old, two-story, building of stucco construction containing 4,708 square feet of gross building area. Features of the subject include a crawl space, central air conditioning and a two and one-half-car garage. The property is situated on 7,332 square feet of land in Schiller Park, Leyden Township, Cook County. The subject is classified as a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on a contention of law. The appellant argued the subject was vacant and uninhabitable during the lien year. The appellant submitted a brief in which it argued the subject was under construction and vacant for some time during the 2018 lien year. The

appellant submitted a Temporary Certificate of Occupancy disclosing a May 17, 2018, date for occupancy. The appellant also submitted a Demolition Permit, an Affidavit of the owner regarding expenses, a Vacancy Occupancy Affidavit and a proposed assessed valuation based on a 58.00% of occupancy for the remainder of 2018. The appellant also submitted a settlement statement disclosing the subject was purchased April 28, 2015, for \$165,000.<sup>1</sup> The appellant failed to disclose any information in Section V—Recent Construction Information on Your Residence of the Petition.

The appellant requests an assessment reduction to reflect the uninhabitable condition. The appellant cited Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) in support of a pro-ration of assessment for the lien year.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,527. The subject's assessment reflects a market value of \$605,270, or \$128.56 per square foot when applying the 2018 level of assessment of 10.00% for Class 2 property under the Cook County Real Property Assessment Classification Ordinance. In support of its contention of the correct assessment, the board of review submitted a brief in which it argued the appellant's position for an assessment reduction due to vacancy was without merit. The board of review cited Section 9-180 of the Property Tax Code for the proposition that vacancy assessment relief may be granted only where the subject was uninhabitable due to destruction or accident. 35 ILCS 200/9-180. The board of review observed the appellant did not address the reasons for the subject's uninhabitable condition, rather merely producing evidence of vacancy.

### **Conclusion of Law**

The appellant raised a contention of law. "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. The Board finds the appellant did not sustain the burden of proof for his contention of law; and finds an assessment reduction due to vacancy is not warranted.

The Board finds the appellant did not produce evidence of whether the subject was uninhabitable and, therefore, vacant because it had been destroyed or rendered uninhabitable by accidental means. *See* 35 ILCS 200/9-180. Without evidence in accord with Section 9-180, the Board finds the appellant did not sustain the burden of proof and finds an assessment reduction is not warranted.

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<sup>1</sup> The appellant raised only a Contention of Law based on vacancy, not an argument based on Overvaluation.

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 16, 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

AGENCY

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