



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

APPELLANT: Pianoforte Properties, LLC  
DOCKET NO.: 18-35262.001-R-1  
PARCEL NO.: 14-19-330-042-0000

The parties of record before the Property Tax Appeal Board are Pianoforte Properties, LLC, the appellant(s), by attorney Mark Volpe, of Reilly & Dooley, 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:** \$ 16,250  
**IMPR.:** \$ 0  
**TOTAL:** \$ 16,250

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 3,125 square foot site, and is located in Lake View Township, Cook County. According to the appellant, the subject's improvement has been demolished. According to the board of review, the subject's improvement consists of a three-story dwelling of frame exterior construction with 3,938 square feet of living area. The dwelling is 127 years old. Features of the home include a partial unfinished basement and a two-car garage. The subject is classified as a class 2-12 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 "late 2017," and that "In Illinois, newly constructed property cannot be assessed until it is suited for occupancy. 35 ILCS 200/9-180." In support of this argument, the appellant submitted a demolition permit, a building permit, an affidavit, and

black and white photographs. The demolition permit was issued on October 11, 2017, and states that the permitted work is to remove a mixed-use building and accompanying garage from the subject's site. The building permit was issued on February 18, 2018, and states the permitted work is to construct a three-story building. The affidavit names Eugene Topaz as the affiant, wherein Mr. Topaz states that the previous improvement was demolished sometime in late 2017, that construction of the new improvement has been ongoing throughout 2018, and that the new improvement is scheduled to be completed in early 2019. The affidavit is dated November 27, 2018. Two of the black and white photographs show the subject's site after the demolition, but these two photos are undated. A third black and white photograph shows the new improvement as partially constructed. This third photograph is from Google Maps, and is dated June 2018. 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 \$16,250.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$81,993. The subject property has an improvement assessment of \$65,743.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review's evidence also states that the subject was purchased in December 2016 for \$515,000.

### **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. The Board finds the appellant did meet this burden of proof, and a reduction in the subject's assessment is warranted.

The appellant cites Section 9-180 of the Property Tax Code in support of its contention of law that the new improvement upon the subject "cannot be assessed until it is suited for occupancy." Section 9-180 states, in relevant part:

The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year.

35 ILCS 200/9-180. The Board finds this statute inapposite. Contrary to the appellant's legal argument, Section 9-180 does not prohibit the subject from being assessed prior to it being "suited for occupancy." Long Grove Manor v. Property Tax Appeal Board, 301 Ill.App.3d 654, 657 (2d Dist. 1998) ("By its terms, section 9-180, applies only after a building has been substantially completed and initially occupied."). The Board notes that the General Assembly amended Section 9-180 after the appellate court's decision in Long Grove Manor. P.A. 91-486. The amendment changed the events that would trigger a newly-constructed building to be

assessed on a pro-rata basis until December 31 of that year. It is undisputed that none of the triggering events described in Section 9-180 (using that language of the statute that was in effect on January 1, 2018) occurred in regards to the subject prior to December 31, 2018, and, thus, the Board finds the appellate court's reasons in Long Grove Manor still applies. As such, Section 9-180 is not applicable to the instant appeal.

However, the statute relied upon by the court in Long Grove Manor is also not applicable. That statute was Section 9-160 of the Property Tax Code, which states, in relevant part:

On or before June 1 in each year other than the general assessment year, in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in counties with 3,000,000 or more inhabitants, the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements.

35 ILCS 200/-160. By its terms, Section 9-160 only applies "in each year other than the general assessment year." *Id.* Tax year 2018 is a general assessment year for Lake View Township, Cook County, Ill., Code of Ordinances §§ 74-31 and 74-32(1). Thus, Section 9-160 is also inapposite.

What remains is Section 9-155 of the Property Tax Code, which states, in its entirety:

On or before June 1 in each general assessment year in all counties with less than 3,000,000 inhabitants, and as soon as he or she reasonably can in each general assessment year in counties with 3,000,000 or more inhabitants, or if any such county is divided into assessment districts as provided in Sections 9-215 through 9-225, as soon as he or she reasonably can in each general assessment year in those districts, the assessor, in person or by deputy, shall actually view and determine as near as practicable the value of each property listed for taxation as of January 1 of that year, or as provided in Section 9-180, and assess the property at 33 1/3% of its fair cash value, or in accordance with Sections 10-110 through 10-140 and 10-170 through 10-200, or in accordance with a county ordinance adopted under Section 4 of Article IX of the Constitution of Illinois. The assessor or deputy shall set down, in the books furnished for that purpose the assessed valuation of properties in one column, the assessed value of improvements in another, and the total valuation in a separate column.

35 ILCS 200/9-155. As such, the subject's assessment is to be determined based on its value on January 1, 2018. The demolition permit was issued on October 11, 2017. In the affidavit, the affiant states that the subject was demolished in late 2017. The building permit was issued on February 18, 2018. The board of review does not refute any of this evidence, other than its assertion on its grid sheet that the subject consisted of a 127 year old, three-story dwelling.

Thus, it appears more likely than not that the subject's prior improvement was demolished prior to January 1, 2018, and that construction of the new improvement did not start until after January 1, 2018. As such, the subject essentially consisted of vacant land on January 1, 2018, and should be assessed accordingly. Therefore, based on this record, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject's assessment is incorrect, and that a reduction in the subject's assessment is 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:

November 22, 2022



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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