



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

APPELLANT: Catherine Courts Condo , LLC
DOCKET NO.: 18-37603.001-R-1 through 18-37603.013-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Catherine Courts Condo, LLC, the appellant, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-37603.001-R-1	12-11-119-038-1324	788	3,879	\$4,667
18-37603.002-R-1	12-11-119-038-1326	1,593	7,841	\$9,434
18-37603.003-R-1	12-11-119-038-1349	796	3,919	\$4,715
18-37603.004-R-1	12-11-119-038-1351	796	3,919	\$4,715
18-37603.005-R-1	12-11-119-038-1355	1,190	5,860	\$7,050
18-37603.006-R-1	12-11-119-038-1373	1,152	5,673	\$6,825
18-37603.007-R-1	12-11-119-038-1375	803	3,955	\$4,758
18-37603.008-R-1	12-11-119-038-1377	803	3,955	\$4,758
18-37603.009-R-1	12-11-119-038-1379	1,152	5,673	\$6,825
18-37603.010-R-1	12-11-119-038-1381	1,198	5,897	\$7,095
18-37603.011-R-1	12-11-119-038-1401	811	3,992	\$4,803
18-37603.012-R-1	12-11-119-038-1403	811	3,992	\$4,803
18-37603.013-R-1	12-11-119-038-1407	1,205	5,933	\$7,138

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.

Statement of Facts

The subject properties consist of 13 units in a condominium building owned by appellant in Chicago, Jefferson Township, Cook County. The basis for this appeal is appellant's contention of law that it is entitled to a reduction of the assessments for these units because a September 16, 2018, fire caused severe damage to each of them and made them uninhabitable for the rest of the year. The reduction was sought under section 9-180 of the Illinois Property Tax Code. 35 ILCS 200/9-180. Evidence submitted by the appellant included photographs of the damaged units, a report from the Chicago Fire Department about the fire, sketches from the condominium association's insurer showing damage from the fire, and a vacancy affidavit submitted by the appellant to the Cook County Assessor's Office.

The board of review submitted its "Board of Review Notes on Appeal" stating that the total of the assessments for the subject properties was \$129,665. The subjects have total improvement assessments of \$121,578. The board of review submitted considerable evidence of assessments and sales of other condominium units in the same complex, but that evidence does not address the legal contention raised by the appellant.

Conclusion of Law

The appellant contends that it was entitled to a 29% reduction in its 2018 assessments for the 13 subject units under section 9-180 of the Illinois Property Tax Code because damage from the September 16, 2018, fire rendered the units uninhabitable for 29% of the year. The relevant language from section 9-180 states as follows:

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 owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90 day period, no diminution of assessed valuation shall be attributable to the property.

35 ILCS 200/9-180.

Cook County has a population of over 3,000,000. Therefore, under section 9-180, appellant was required to file with the assessor a form requesting the reduction in assessed valuations because of the fire damage "within 90 days after the destruction of any improvements." *Id.* According to the appellant's evidence, the fire that rendered the units uninhabitable occurred on September 16, 2018. This means that the deadline for

appellant to submit the requisite form to the assessor's office for a decrease in valuation because of the fire damage was December 17, 2018.

The appellant's evidence did not demonstrate compliance with this deadline. This evidence included a copy of a vacancy affidavit that appellant apparently submitted to the Cook County Assessor's Office that mentioned the fire damage. The record does not indicate the date on which appellant submitted the vacancy affidavit to the assessor, but the affidavit was notarized on August 19, 2019, so it could not have been submitted before that date. Therefore, the evidence indicates that the vacancy affidavit was not submitted within the applicable 90-day statutory deadline. Furthermore, there is no evidence that appellant submitted any other form to the assessor seeking a decrease in valuation because of the fire damage within the 90-day deadline.

Under the plain language of section 9-180, appellant's failure to submit a request for the decrease of its assessed valuations because of the fire damage within 90 days of the fire means that "no diminution of assessed valuation shall be attributable to the property." *Id.* The appellant's contention of law that it was entitled to a reduction in the assessed value of the subject properties therefore fails, and a reduction of appellant'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:

April 19, 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

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Catherine Courts Condo , LLC, by attorney:
Anthony M. Farace
Amari & Locallo
734 North Wells Street
Chicago, IL 60654

COUNTY

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