



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

APPELLANT: Matthew & Jackie Perri
DOCKET NO.: 18-41378.001-R-1
PARCEL NO.: 29-17-302-011-0000

The parties of record before the Property Tax Appeal Board are Matthew & Jackie Perri, 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: \$ 2,150
IMPR.: \$ 1,000
TOTAL: \$ 3,150

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 (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 two-story dwelling of frame and masonry construction. The dwelling is 93 years old. Features of the home include a full unfinished basement and two fireplaces. The property has a 8,600 square foot site, and is located in Thornton Township, Cook County. The subject is classified as a class 2-11 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 "uninhabitable due to rain and other damage." In support of this argument, the appellant submitted black and white photographs depicting boarded up doors and windows, a bedroom with holes in the wall, a dilapidated hallway with lathe on the ceiling but no plaster, a kitchen without appliances or a ceiling as well as a wall with lathe but no plaster, a dining room with severe water damage to the ceiling and one of the walls, and another kitchen

with lathe on the walls and ceiling but no plaster. There were several other pictures included in the appellant's submission showing similar interior damage to other rooms within the subject.

The appellant also argues that the subject's improvement size as stated in the Cook County Assessor's records is incorrect. The Assessor lists the subject as having 5,791 square feet of living area. The appellant argues that this measurement includes the unfinished attic, which should not be included in the subject's improvement size as it is unfinished. In support of this argument, the appellant submitted black and white photographs of the subject's unfinished attic; however, the appellant did not provide any evidence to show what the subject's improvement size should be if not 5,791 square feet of living area. The appellant stated that the subject is vacant, and, therefore, it is not owner-occupied. Based on this evidence, the appellant requested that the subject's assessment be reduced to \$3,150.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,155. The subject property has an improvement assessment of \$10,005. The subject's assessment reflects a market value of \$121,550 when applying the 2017 statutory level of assessment for class 2 property of 10.00% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables. The board of review's submission states that the subject's improvement size is 5,791 square feet of living area. No evidence was submitted in support of this assertion.

Conclusion of Law

The appellant makes a contention of law as the basis of the appeal. "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. Computations under this Section shall be on the basis of a year of 365 days." 35 ILCS 200/9-180. Additionally, "[u]nless 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.

It is clear from the black and white photographs submitted by the appellant that the subject is uninhabitable. Several windows and doors are boarded up, all of the rooms have damage to the walls or no walls at all, many of the rooms lack a ceiling, neither kitchen has cabinets or appliances, and, at least in the upstairs dining room, there is significant water damage to the ceiling and wall. Based on this evidence, the Board finds the appellant has proven, by a preponderance of the evidence, that the subject is uninhabitable, and that a reduction in the subject's assessment is warranted.

The Board further finds that the appellant has not met this burden of proof with regard to the request to correct the subject's improvement size. While the appellant argued that it was not possible for the subject to have 5,791 square feet of living area, the appellant did not provide any evidence for the Board to consider in determining the subject's correct improvement size, such as an appraisal with measurements of the subject, a survey, etc. As there is no evidence to support the appellant's claim that the subject's improvement size is something other than 5,791 square feet of living area, the Board finds that the appellant has not proven, by a preponderance of the evidence, that the subject's improvement size as delineated in the Cook County Assessor's records is incorrect, and that a further reduction in the subject's assessment is not warranted based on this argument.

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:

January 19, 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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