



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

APPELLANT: George Huasen
DOCKET NO.: 19-24810.001-R-1
PARCEL NO.: 05-27-302-003-0000

The parties of record before the Property Tax Appeal Board are George Huasen, the appellant(s), by attorney Daniel G. Pikarski, of Gordon & Pikarski 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: \$31,680
IMPR.: \$21,489
TOTAL: \$53,169

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 2019 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 consists of a 13,200 square foot parcel of land that was improved on January 2, 2019 with a 106-year-old, two-story, frame and masonry, single-family dwelling. The property is located in Wilmette, New Trier Township, Cook County and 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 asserts that the subject was purchased in December 2019 and demolished in April 2019. To support this claim, the appellant submitted copies of the demolition permit with an expiration date of April 18, 2020, black and white photographs of the demolition dated from April 24 to May 7, 2019, and an invoice for the demolition and clean-up of the subject improvement dated June 4, 2019. The appellant argues that because of the demolition of the improvement, the subject's improvement assessment should be prorated to only the time prior to the demolition.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment of \$101,000 which reflects a market value of \$1,010,000 using the Cook County Real Estate Classification Ordinance level of assessment for class 2 property of 10%. In support of the current assessment, the board of review submitted three comparables.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation along with a contention of law concerning demolition of the original structure. Section 10-15 of the Illinois Administrative Procedure Act (5-ILCS 100/10-15) provides:

Standard of proof 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.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63. The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant does not refute the assessment of the property as of January 1, 2019. The appellant submitted evidence that the subject was demolished on or about April 24, 2019 to make way for new construction. As to the appellant's claim for reduced assessment on the improvement due to its demolition as of April, 2019, Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) is relevant and provides in pertinent part:

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. [Emphasis added.]

Section 9-180 of the Property Tax Code provides:

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 if 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 for this Section shall be on the basis of a year of 365 days.

The appellant has submitted sufficient evidence to show that the subject property was demolished on or about April 24, 2019 and that the subject property is entitled to a diminution in assessed value after the demolition. Therefore, the Property Tax Appeal Board finds a pro rata reduction in the subject's improvement assessment is warranted on this record based on a year of 365 days.

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

AGENCY

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