



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

APPELLANT: Armand Candea
DOCKET NO.: 19-27201.001-I-1 through 19-27201.003-I-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Armand Candea, the appellant, by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines; 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
19-27201.001-I-1	14-06-407-002-0000	16,862	0	\$16,862
19-27201.002-I-1	14-06-407-051-0000	13,781	36,348	\$50,129
19-27201.003-I-1	14-06-407-053-0000	11,000	406	\$11,406

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 three parcels of land totaling 10,710 square feet. The parcels with PINs ending in -051 and -053 are currently classified as class 5 industrial properties. The parcel with PIN ending in -002 is classified as a class 1 for vacant land. According to the appellant, the former industrial warehouse located on PINs -051 and -053 was demolished and is awaiting zoning change prior to beginning new construction. The site is located in Chicago, Lakeview Township, Cook County.

The appellant contends contention of law as the basis of the appeal. The appellant asserts that the subject property identified by PINs -051 and -053 is incorrectly classified as a class 5-93 and rather should be reclassified to a class 1-00 for vacant land under the Cook County Real Property Assessment Classification Ordinance, and by necessary implication is thereby overvalued. In

support of this argument the appellant submitted a City of Chicago Building Permit from the Department of Buildings describing the work permitted as “wreck and remove a 1-story masonry commercial building”, issued 4/17/2017, a signed but undated affidavit from the taxpayer stating there are no improvements on any of the three parcels, a photograph of the subject property, and printouts from the Cook County Assessor’s Database for each of the three PINs. Based on this evidence, the appellant is requesting an assessment amount of \$26,774.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,397. The subject property has an improvement assessment of \$36,754 and a land assessment of \$41,643. The board of review did not submit any supporting evidence.

Conclusion of Law

The taxpayer asserts that the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal, the taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Admin. Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment on this basis is not warranted.

While the board of review failed to submit any supporting evidence with its Notes on Appeal, the burden ultimately rests with the appellant. In this case, the Board finds the appellant failed to submit evidence sufficient to show that the subject is incorrectly classified by the county. The affidavit submitted by the appellant is undated. The affidavit fails to detail a time frame of when demolition began and if and when it ended. While the work permit submitted identifies the date and year it was issued, there is nothing in the evidence indicating when the work started, or was completed, assuming it was completed. The undated photograph simply indicates that demolition and/or construction took place at some point. The lack of evidence about when the demolition took place and was completed means that appellant has failed to meet its burden of showing that the subject parcels at issue should have been classified as vacant for the 2019 tax year.

Therefore, the Board finds for the 2019 assessment year that the classification of the subject is an industrial property with a 5-93 classification supporting a total assessed valuation of \$78,397. Based on this record, the Board finds the appellant has not proven, by a preponderance of the evidence, that the subject is misclassified and thereby overvalued, and that a reduction in the subject’s assessment is not 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:

May 21, 2024



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

Armand Candea, by attorney:
Joanne Elliott
Elliott & Associates Attorneys, PLLC
1430 Lee Street
Des Plaines, IL 60018

COUNTY

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