



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

APPELLANT: John Sieben  
DOCKET NO.: 19-27492.001-R-1  
PARCEL NO.: 09-08-304-014-0000

The parties of record before the Property Tax Appeal Board are John Sieben, the appellant, 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:

**LAND:** \$7,000  
**IMPR.:** \$21,886  
**TOTAL:** \$28,886

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.

**Background**

The subject property consists of a 1.5-story, single-family residence of frame construction with 1,676 square feet of living area. The dwelling was 78 years old. Features of the home include a full basement with a formal recreation room, one full bathroom, a half bathroom, air conditioning, and a two-car garage. The property has a 10,000 square foot site and is located in Des Plaines, Maine Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

On his appeal form, the appellant asserted a contention of law as the ground of the appeal, but he did not submit a legal brief specifying that contention of law as he was required to do under the Board's rules. See 86 Ill. Admin. Code § 1910.30 ("If contentions of law are raised, the contesting party shall submit a brief in support of his position with the petition"). According to the petition and the Board of Review's Notes on Appeal, the total assessment for the subject property for 2019 was \$28,886. The land assessment for that year was \$7,000, and the

improvement assessment was \$21,886, or \$13.06 per square foot of living area. Appellant's appeal petition sought a reduction of the improvement assessment to \$11,000, or \$6.56 per square foot of living area, and reduction of the subject's total assessment to \$18,000.

At the time he filed his appeal petition, appellant sought an extension of time to submit documentary evidence in support of his appeal, which was granted by the Board. The evidence that he submitted consisted of photographs of damage to the dwelling on the subject property and estimates of the cost to repair the damage, including estimates about the cost of replacing pipes in the home. At the May 10, 2022, hearing in this matter, appellant testified that pipes in the home burst sometime in February 2018 because of cold weather, rendering the home uninhabitable. According to appellant's testimony, much of the damage to the home still has not been repaired.

One of appellant's evidentiary submissions was a March 23, 2020, letter addressed to him from Gary Trapp of F.J. Kerrigan Plumbing Company in Wilmette. Mr. Trapp stated that the company had gotten water back into the house and reconnected the water meter. He believed, however, that the piping system had been compromised by the freeze/thaw process that had occurred, and all the water pipe in the house should be replaced. Estimates were enclosed for replacing the piping and performing related services. The total for the proposed work was \$12,080. Appellant testified that F.J. Kerrigan did not end up performing the work proposed in the estimates.

Appellant's evidentiary assessments also included an estimate from ROK-Solutions of Burlington, Illinois dated April 7, 2019, for plumbing work and for work to repair damage to the home caused by the pipes bursting. The total of that estimate was \$59,353, including \$5,150 for demolition, \$4,200 for plumbing, \$2,500 for electric scope, \$1,300 for HVAC, \$21,000 for labor, \$12,560 for building materials, \$2,180 for disposal, \$10,363 for onsite management, and \$500 for final cleanup. Appellant did not have ROK-Solutions perform this proposed work. Appellant testified that the delay in doing the repair work needed because of the bursting pipes resulted in part from problems with the insurance company handling the claim. Finally, appellant's evidentiary submissions included portions of utility bills for the subject property from the City of Des Plaines indicating that the meter reading remained the same between April 2018 and April 2019.

Appellant sent a handwritten cover letter dated August 10, 2020, to the Board with his evidentiary submissions. The cover letter described the enclosed evidence and stated that appellant would send a grid to the Board the next day with information about three suggested comparable properties whose PIN numbers were mentioned. The letter stated that appellant was unable to complete a grid with information about the suggested comparables at the time because of a power failure. The Board did not subsequently receive any grid from appellant with information about the suggested comparable properties, and appellant did not testify about any of the comparables during the hearing.

The Board of Review's evidence consisted of information about the assessments of four suggested comparable properties and about the sale of one of the comparables. Each of these comparables was located within ¼ mile of the subject property, and one was on the same block. Two of the comparables had 1.5 stories and two had one story. One was of frame construction,

and the others were of masonry construction. One had two full bathrooms; the others had one full bathroom and a half bath. Three of the four comparables had air conditioning, and each had a garage, although the sizes varied. The lot sizes of these comparables ranged from 7,400 to 7,500 square feet, and the living area sizes of their dwellings ranged from 1,466 to 1,738 square feet. The 2019 assessments of these comparables ranged from \$13.06 to \$15.55 per square foot of improvements. Comparable number two sold for \$329,000 on May 9, 2019, or for \$214.75 per square foot, land included.

At the hearing, the board of review's representative testified that these suggested comparable properties indicated that the subject's 2019 assessment of \$13.06 per square foot of improvements was not excessive. The board of review's representative further stated that he did not believe appellant should receive an assessment reduction based on the damage to his home when little or nothing had been done to repair that damage for a lengthy period.

After the board of review submitted its documentary evidence to the Board, appellant submitted rebuttal evidence consisting of a letter to the Board dated May 21, 2021. The letter stated that none of the comparable properties suggested by the board of review had suffered functional damage similar to that of the subject property. The letter also stated that problems with appellant's insurance company had delayed repairs on the property, and that his appeal to the Board was intended to allow the property to be assessed in his current, uninhabitable condition.

### **Conclusions of Law**

The appeal petition form submitted by appellant to the Board set forth six categories of evidence and directed him to select all that applied. He selected only one, checking the box next to "Contention of law-submit legal brief." Despite this statement, and the Board rules requiring taxpayers who raise contentions of law to submit a legal brief (*See* 86 Ill. Admin. Code §§ 1910.30, 1965(d)), appellant did not do so.

Appellant's evidentiary submissions and hearing testimony provide no guidance about what contention of law he sought to raise. Instead, appellant contended in the August 2020 letter submitted to the Board with his evidence that the subject property was over assessed based on three suggested comparable properties mentioned in the letter and the damage to the subject dwelling that resulted from the pipes bursting. The Board could decline to consider whether there is a valid contention of law because of appellant's failure to submit a legal brief discussing that issue as required by the rules. *See* 86 Ill. Admin. Code § 1910.69(a) (allowing Board to default party for failing to comply fully with rule).

Our examination of the Illinois Property Tax Code indicates that the only contention of law that might seem applicable in this case would be based on the following language from Section 9-180:

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. Appellant has presented evidence that his property was rendered unfit for occupancy by accidental means, but he has not shown that he filed with the assessor on the appropriate form for a decreased valuation within 90 days as required by the above statutory provision. Appellant's submissions and testimony indicate that he did seek a lower assessment because of the damage from the bursting pipes, but he did so in connection with his appeals to the assessor and to the board of review from his 2019 assessment. According to plaintiff's testimony, the pipes burst in February 2018, which means that he would have been required to apply to the assessor for a decreased valuation within 90 days of that incident, or sometime in May 2018. There is no evidence that appellant complied with this deadline. Instead, appellant's testimony and submissions indicate that the damage from the pipes bursting was raised in connection with the appeal of his 2019 assessment, which would have come after the 90-day deadline. Accordingly, relief under section 9-180 is not available to appellant.

The Board will next consider appellant's contention that the 2019 assessment of the subject property is excessive in light of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e). 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 appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this basis.

Appellant presented evidence of damage to the subject property from the pipes bursting in 2018 that likely lessened its market value, but he did not present evidence showing what that market value was as of the relevant assessment date of January 1, 2019. In his evidentiary submissions, appellant presented the property identification numbers of three suggested comparable properties, but he presented no information about those comparable properties. In contrast, the board of review presented information about the assessments of four suggested comparable properties and about the recent sale of one of those comparables. The 2019 assessments of these comparables ranged from \$13.06 to \$15.55 per square foot of improvements. The subject's 2019 assessment of \$13.06 per square foot is within this range.

The board of review's comparable number two sold for \$329,000 on May 9, 2019, or for \$214.75 per square foot, land included. There are substantial similarities between that comparable and the subject. Both have 1.5 story, single-family residences with air conditioning, one full bathroom, a half bathroom, three bedrooms, six total rooms, and two-car garages. They are located within ¼ mile of one another. The sale price of comparable two reflects a market value of \$277,200 for the improvements after the value of the land is subtracted, which would warrant

an improvement assessment of \$27,720, or \$18.09 per square foot applying the Cook County Real Property Assessment Classification Ordinance level of assessment for class 2 property of 10%. This is substantially greater than the subject's improvement assessment of \$13.06 per square foot.

The lack of evidence from the appellant about the subject property's market value leads the Board to conclude that he did not meet his burden of showing by a preponderance of the evidence that the subject property was over assessed in 2019. The Board further notes that the evidence presented by the board of review about the recent sale of a nearby comparable property reflects a higher market value than the subject property's 2019 assessment. The Board therefore concludes that a reduction in the subject property's 2019 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: June 21, 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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