



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

APPELLANT: Richard Denizov
DOCKET NO.: 19-32088.001-R-1
PARCEL NO.: 04-30-407-103-0000

The parties of record before the Property Tax Appeal Board are Richard Denizov, the appellant(s), 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 **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: \$14,763
IMPR.: \$41,284
TOTAL: \$56,047

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 4-year-old, two-story, single-family dwelling of masonry construction with 5,503 square feet of living area. Features of the home include: a full basement with a formal recreation room, air conditioning, and a three-car garage. The property has a 12,303 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-09 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 “given the subject property’s significant vacancy” that a reduction is appropriate because the “property’s improvement was uninhabitable and unfit for customary use.” The appellant cites 35 ILCS 200/9-180 as the authority for this argument and attached the statute as an exhibit. In support of this argument, the appellant indicated that the “new residence was first occupied by

the appellant... on 10/01/2019.” The appellant also provided a grid entitled “VACANCY” laying out their percentage of occupancy and their resulting calculation for valuation. The appellant supplied four affidavits: one from the appellant and three from neighbors. The appellant’s notarized affidavit was signed December 9, 2019, and indicated that the subject property was first occupied on October 1, 2019, and prior to that was “under construction and 100% vacant.” The three other affidavits were all signed June 17, 2019, and indicated that “construction of the new two-story, single family residence [the subject property] is still ongoing.” The appellant also admitted eight photographs into evidence all of which were dated June 10, 2019. This group exhibit was labeled “Photographs of Subject Property’s Vacant Interior.” The photographs depict what appears to be the utility room with work being done, finished rooms without furniture, and garage space occupied with construction materials and bicycles. Lastly, the appellant also submitted an exhibit entitled and consisting of “Subject Property Assessment Information.”

The board of review submitted its “Board of Review Notes on Appeal” disclosing the total assessment for the subject of \$104,457. The subject property has an improvement assessment of \$89,694. The subject’s assessment reflects a market value of \$1,044,570 when applying the 2019 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.

Conclusion of Law

The appellant makes a contention of law as the basis of the appeal specifically arguing 35 ILCS 200/9-180.

The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year. The owner of the improved property shall notify the assessor, within 30 days of the issuance of an occupancy permit or within 30 days of completion of the improvements, on a form prescribed by that official, and request that the property be reassessed. The notice shall be sent by certified mail, return receipt requested and shall include the legal description of the property.

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 met this burden of proof, in part, and a reduction in the subject’s assessment is warranted.

The crux of the appellant’s argument is stated in their “Petition for 2019 Assessment Reduction” where they argue, “Given the subject property’s significant vacancy in 2019, the appellant, in accordance with Section 9-180 of the State of Illinois Property Tax Code, is requesting a diminution of the subject’s assessed valuation for the first 273 days of the year and during which the property’s improvement was uninhabitable and unfit for customary use.” In their affidavit, the appellant attests that prior to the first occupancy date of October 1, 2019, the subject property “had been under construction and 100% vacant.” While vacancy might be considered evidence of uninhabitability, vacancy is not the test by which a reduction may be granted subject to 35 ILCS 200/9-180. Likewise, simply because a residence is under construction does not mean that renders the residence uninhabitable. The appellant did not submit into evidence an occupancy permit as defined by statute (35 ILCS 200/9-165) nor did they admit sufficient statements or other corroborative evidence about the specifics of the construction and when the subject property became inhabitable. Given the paucity of the evidence, the Board finds that the appellant did not submit sufficient evidence to show that the subject property was uninhabitable up until October 1, 2019.

The appellant did; however, submit three notarized affidavits from neighbors all indicating that the subject property was both under construction and uninhabitable as of June 17, 2019. The affidavits are not supported by any indication as to the individual affiants’ qualifications or basis of knowledge as to how they concluded that the subject property was uninhabitable. There is no evidence that the individual affiants entered into the home, examined the subject property, or had any specific knowledge as to the inhabitability of the subject property. There was no indication by the affiants as to the state of construction as of June 17, 2019, but as evidenced by the photographs the subject property was substantially built with internal walls completed, flooring completed, and at least some painting completed.

That being said, the photographs do corroborate the fact that construction, though apparently substantially complete, was still on going at the time the neighbors affirmed that the subject property was uninhabitable. Additionally, the three neighbor affiants corroborate each other. Also, the board of review submitted no evidence and made no arguments addressing the inhabitability of the subject property.

As such, the Board’s finds that the appellant has proven, by a preponderance of the evidence, that the subject property was uninhabitable from January 1, 2019, to June 17, 2019, for a total of 168 days. Therefore, the appellant is granted a diminution of assessment for that time period and a reduction is granted.

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: September 20, 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

Richard Denizov, 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