



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

APPELLANT: Martin Newell  
DOCKET NO.: 19-38759.001-R-1  
PARCEL NO.: 13-25-422-018-0000

The parties of record before the Property Tax Appeal Board are Martin Newell, the appellant(s), by attorney Ellen G. Berkshire, of Verros Berkshire, PC in Oakbrook Terrace; 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:** \$ 8,977  
**IMPR.:** \$ 15,219  
**TOTAL:** \$ 24,196

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) after receiving a decision from the Cook County Board of Review. The instant appeal challenges the assessment for tax year 2019. The Property Tax Appeal Board (the "Board") finds that it has jurisdiction over the parties and the subject matter of this appeal.

**Findings of Fact**

As of January 1, 2019, the subject consisted of a two-story multi-family dwelling of frame construction with 1,722 square feet of living area. The dwelling was 120 years old. Features of the home included a crawl. The property's site is 3,150 square feet, and it is located in West Chicago 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 demolished in September 2019, and that a new improvement is being constructed thereon. In support of this argument, the appellant submitted a demolition permit issued on September 3, 2019, an application for wrecking permit dated June 27, 2019, a vacancy/occupancy affidavit naming Martin Newell as the affiant wherein Mr. Newell states that the subject was demolished in September 2019, and seven black and white photographs. One of

the black and white photographs is dated July 2019 and shows the subject prior to the demolition. Four black and white photographs are dated November 8, 2019 and show the subject after the demolition with a vacant lot. The final two black and white photographs are dated February 7, 2020 and March 3, 2020 and show the new improvement as partially constructed.

The appellant also submitted evidence disclosing the subject property was purchased on July 19, 2019 for a price of \$323,500. In Section II of the appeal form, the appellant stated that the subject is not owner-occupied. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$23,393.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that the total assessment for the subject is \$32,350. The subject's assessment reflects a market value of \$323,500 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. The board of review's evidence also states that the subject was purchased in July 2019 for \$323,500.

### **Conclusion of Law**

The appellant makes a contention of law as the basis of the appeal. "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." 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.

The appellant cites section 9-180 of the Property Tax Code in support of its contention of law that the subject is entitled to diminution in assessment due to the improvement being demolished. Section 9-180 states, in relevant part:

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. The Board finds that the subject was demolished in September 2019 based on Mr. Newell's affidavit, which is supported by the demolition permit, the application for a wrecking permit, and the black and white photographs. As the appellant's evidence only states

that the subject was demolished in “September 2019,” the Board will calculate the diminution in assessment from September 30, 2019 (the last day of that month) to December 31, 2019, which is 92 days.

The diminution will be taken from the subject’s current assessment of \$32,350, as that assessment reflects the purchase price of the subject of \$323,500 from July 2019. The Board finds it appropriate to use the purchase price and resulting assessment as the baseline in determining the diminution, as the appellant provided evidence demonstrating that the sale had the elements of an arm’s-length transaction, including disclosing that the parties to the transaction were not related. In further support of the transaction, the appellant submitted a copy of the deed and the settlement statement. The Board finds the board of review did not present any evidence to challenge the arm’s-length nature of the transaction, or to refute the contention that the purchase price was reflective of market value. To the contrary, the board of review disclosed the sale on its grid sheet, although the board of review did not submit any evidence in support of the transaction.

Based on this record, the Board finds that the appellant has proven, by a preponderance of the evidence, that the subject assessment should be reduced pursuant to section 9-180, calculated as follows:

$$\$32,350 \times \frac{365-92}{365} = \$24,196$$

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: February 20, 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

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