



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

APPELLANT: Padraic Heneghan  
DOCKET NO.: 19-44908.001-R-1  
PARCEL NO.: 13-09-330-012-0000

The parties of record before the Property Tax Appeal Board are Padraic Heneghan, the appellant(s), by attorney Ellen G. Berkshire, of Verros Berkshire 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 **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:** \$13,793  
**IMPR.:** \$37,486  
**TOTAL:** \$51,279

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**

During the lien year, the subject property was improved with a 114-year-old, two-story, building of frame construction containing 2,377 square feet of gross building area. Features of the subject included a full unfinished basement, central air conditioning and a one-car garage. The property is situated on 7,500 square feet of land in Jefferson Township, Cook County. The subject is a Class 2 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contended assessment inequity as the basis of the appeal by checking the box on the first page of the Residential Appeal Petition. In support of this argument, the appellant submitted information on four suggested equity comparable properties.

The appellant also, in effect, contended a contention of law by submitted documentary evidence that addressed an issue of vacancy due to demolition of the improvement. In support of this issue the appellant submitted a brief in which he merely listed the documents submitted. Those documents were: a board of review Vacancy/Occupancy Affidavit, dated January 13, 2020; a General Affidavit, dated January 13, 2020; a City of Chicago Building Permit, issued September 23, 2019; two payment receipts; one photograph from August 2019 depicting a building on the parcel at the subject's address; and four photographs, dated January 13, 2020, depicting a vacant parcel of land.

The Vacancy/Occupancy Affidavit disclosed the notation, "The property was demolished shortly after it was purchased." The General Affidavit disclosed the notation, "The property was purchased at the end of July 2019, and closing occurred August 2, 2019. Permits to demolish the building were obtained in September 2019, and the building has been demolished. Once a new building is completed, the property will be marketed for sale or lease."

The board of review submitted its Board of Review Notes on Appeal disclosing the total assessment for the subject of \$51,279. The subject property has an improvement assessment of \$37,486, or \$15.77 per square foot of gross building area. The subject's assessment reflects a market value of \$512,790, or \$215.73 per square foot of living area including land, when applying the 2019 level of assessment of 10.00% for Class 2 property 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 suggested equity comparable properties. The board of review also submitted a brief in which it argued the appellant failed to establish vacancy of the subject's improvement for the 2019 lien year by not submitting evidence of the specific date of demolition.

### **Conclusion of Law**

The appellant raised a contention of law by submitting documentary evidence that addressed an issue of vacancy due to demolition of the improvement. The appellant did not check this issue on the Petition but submitted a brief and documents. The standard of proof for this issue is a preponderance of the evidence. "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 not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant failed to establish with evidence when the subject property was demolished. The photographs depicting a vacant parcel were dated in January 2020, not in the lien year. The Building Permit did not provide information of when the parcel became vacant. The most the January 2020 General Affidavit informed one of this information is the statement that "the building has been demolished." The Vacancy/Occupancy Affidavit merely showed there were vacancies for some months in 2019 but provided no information of why. Consequently, the Board finds the appellant did not establish by a preponderance of the evidence that the subject property's assessment should be reduced due to vacancy.

The appellant also contends assessment inequity as the basis of the appeal. The appellant raised this issue by checking the box on the Petition. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question and recommended not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparable properties to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparable(s) #2 and #4, and the board of review's comparable(s) #2 and #3. These comparable properties were most similar with the subject and had improvement assessments that ranged from \$14.42 to \$22.71 per square foot of living area. The subject's improvement assessment of \$15.77 per square foot of gross building area falls within the range established by the best comparable properties in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and holds that a reduction in the subject's assessment is not justified.

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:

July 18, 2023



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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