



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

APPELLANT: LLC 9 W Walton Condo Assoc by Beezbelle  
DOCKET NO.: 19-51877.001-R-3  
PARCEL NO.: 17-04-435-038-1069

The parties of record before the Property Tax Appeal Board are LLC 9 W Walton Condo Assoc by Beezbelle, the appellant(s), by attorney David R. Bass, of Field and Goldberg, LLC 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:** \$10,587  
**IMPR.:** \$132,239  
**TOTAL:** \$142,826

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 one-year-old condominium unit with 3.48% interest in the common elements within a 71-unit condominium building. The subject property is located in Chicago, North Chicago Township, Cook County and is classified as a class 2-99 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on overvaluation and contention of law. In support of these arguments, appellant submitted a brief citing 35 ILCS 200/9-160 and 35 ILCS 200/9-180 regarding property assessment when a property is under construction/renovation. Appellant contends the subject property was not habitable for 100% of the 2019 tax year as a result of construction/renovation. Appellant submitted copies of building permits, affidavit of Dorothy Schultz, photos of the subject property and similar units in the same building as the subject, and documents from the Cook County Assessor's Office for other units within the same building as

the subject property indicating they too were under construction and uninhabitable during periods in 2018, 2019, and 2020. The affidavit submitted by the appellant attests that the subject property has been vacant and under construction since November 2017. The affidavit further attests that the subject property is being combined with three other units into a single dwelling unit and all have been 100% vacant and under construction for the lien year at issue. The photographs depict the subject with open walls, exposed electrical, plumbing and duct work. The documents from the Cook County Assessor's Office disclose that the assessor granted a partial occupancy to the subject property for 2020 with an occupancy factor of 10%. Appellant also submitted a copy of the board of review's decision reflecting the subject property assessed at \$1,332,981. Based on this evidence, appellant requested a total assessment reduction for the subject property to \$142,826.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$1,332,981, which reflects a total market value of \$13,329,810, when using the level of assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance. In its Condominium Analysis Results for 2020, the board of review listed assessment values for each PIN located in the building, including the subject property. In support of its contention of the correct assessment, the board of review submitted its Assessment Analysis based on sales information on thirteen condominium units located within the same building as the subject property. Based on a total percentage of interest of units sold of 17.7070%, the board of review calculated a full market value for the condominium building of \$388,330,185, which results in a market value for the subject property of \$13,513,890.

In rebuttal, appellant contends the board of review's comparables should be given no weight because its comparable evidence does not address the construction/renovation of the subject property.

### **Conclusion of Law**

Appellant contends 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 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 based on market value.

In addition, appellant has disputed the assessment of the subject property in part based upon a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides:

Standard of proof. 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.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

The appellant's argument is based on Sections 9-160 and 9-180 of the Property Tax Code. Section 9-160 of the Property Tax Code addresses the valuation process and provides:

On or before June 1 in each year other than the general assessment year, the assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed.  
35 ILCS 200/9-160.

While the subject is currently assessed according to this statute, the appellant further argues that Section 9-180 also applies to the instant appeal and which the appellant has argued provides as follows in Section 9-180 of the Code (35 ILCS 200/9-180):

Pro-rata valuations; improvements or removal of improvements. 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. 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. Computations under this Section shall be on the basis of a year of 365 days. (Source: P.A. 91-486, eff. 1-1-00.)

Appellant has submitted sufficient evidence to show that the subject is not habitable based on the construction/renovation of the property. The affidavit attests that this construction began prior to 2019 and continued through 2020 and the assessor acknowledged this in 2020 by applying a 10% occupancy factor. The board of review only submitted sales of other units and did not include any descriptive evidence of the habitability of these units or how the subject's construction/renovation effects its assessed value.

The Board finds that appellant has submitted sufficient evidence to show the subject is inhabitable. However, the courts have found that a token assessment to the extent that the improvement adds value can be applied when the improvement is substantially completed. Long Grove Manor v. Property Tax Appeal Bd., 301 Ill.App.3d 654, 704 N.E.2d 872 (2d Dist. 1998). Therefore, the Board finds a reduction in the assessment to that requested by the appellant is 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: January 16, 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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