



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

APPELLANT: Paul Bolda
DOCKET NO.: 20-25127.001-R-1
PARCEL NO.: 15-26-115-011-0000

The parties of record before the Property Tax Appeal Board are Paul Bolda, the appellant, by attorney Ayodele White-Casper, of The Law Offices of Ayodele C. White-Casper 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: \$5,512
IMPR.: \$14,488
TOTAL: \$20,000

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 2020 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 1.5-story dwelling of frame and masonry exterior construction with 1,395 square feet of living area. The home is approximately 67 years old. Features include a full basement with finished area, central air conditioning, and a 2-car garage. The property has a 6,300 square foot site and is located in North Riverside, Riverside Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with two 1.5-story and one "1.5-2"-story, class 2-03 dwellings of frame and masonry exterior construction ranging in size from 1,275 to 1,347 square feet of living area. The

homes are either 72 or 73 years old. Each comparable has a full basement, central air conditioning, and either a 2-car or a 2.5-car garage. Comparable #1 has a fireplace. Comparables #2 and #3 also feature finished or partially finished attics. The comparables have improvement assessments ranging from \$14,994 to \$15,705 or from \$11.43 to \$11.76 per square foot of living area.

In a memorandum to the Property Tax Appeal Board, the appellant's counsel argued that the subject property should be reassessed as the property was in reconstruction and uninhabitable until the summer of 2021. A copy of Cook County Board of Review Complaint No. 34-11886 dated November 13, 2020, requested the subject property be reevaluated based on vacancy status. Counsel argued that the subject had been vacant since November 2017 due to extensive renovations and not functional, and had basic framework as of November 2020. Photographic evidence provided by the appellant, with date notations on them from Spring 2018 to Spring 2020, purported to show the subject property in various stages of reconstruction which reflected a structure without a roof, without many of its windows, and an interior void of finished walls, ceilings, and floors. A picture of the subject, with the date of July 27, 2020 noted on it, shows a structure which appears to be uninhabitable, lacking many windows and with ladders and scaffolding around it. The appellant also asserts that this picture reflects the current status of the property, with no further work being completed after this date, as the project is awaiting a new contractor to complete the scope of work. The appellant also provided a copy of the board of review hearing decision, dated December 8, 2020, which noted that the appellant's request for vacancy was being denied, that the subject had been undergoing construction since 2017, that the subject dwelling was habitable prior to renovation, and that the appellant claimed there were issues with the contractor; however, legal documentation was not supplied. The board of review decision reduced the subject's total assessment from \$23,919 to \$21,555. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$14,488 or \$8.85 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,555. The subject property has an improvement assessment of \$16,043 or \$11.50 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables that are located in the subject's assessment neighborhood code. The comparables are improved with 1-story, class 2-03 dwellings of frame exterior construction ranging in size from 1,303 to 1,504 square feet of living area. The homes range in age from 64 to 71 years old. The comparables each have a full basement, three of which have finished area. Each comparable has central air conditioning, either one of two fireplaces, and either a 1-car or a 2-car garage. The comparables have improvement assessments ranging from \$19,920 to \$21,579 or from \$14.16 to \$16.56 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. 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 of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted seven suggested comparables for the Board's consideration, none of which were described as unhabitable, like the subject. The parties' comparables are each located in the subject's assessment neighborhood and are similar to the subject in age and dwelling size with varying degrees of similarity to the subject design and other property characteristics. The Board finds the board of review did not dispute the subject's unhabitable condition as of the January 1, 2020 assessment date under appeal. However, the Board was unable to find in this appeal properties in similar condition to the subject as of the 2020 assessment date. The photographic evidence submitted by the parties in support of their comparables depict habitable homes, unlike the subject. Nevertheless, the parties' comparables have improvement assessments ranging from \$14,994 to \$21,579 or from \$11.43 to \$16.56 per square foot of living area. The subject's improvement assessment of \$16,043 or \$11.50 per square foot of living area falls within the range established by the comparables in this record. However, based on the unrefuted evidence in this record concerning the subject's habitability, the Board finds the subject's improvement is excessive. Based on the evidence in this record, the Board finds a reduction in the subject's improvement, commensurate with the appellant's request, 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: _____

April 15, 2025



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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