



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

APPELLANT: Constance Chionis
DOCKET NO.: 20-26059.001-R-1
PARCEL NO.: 24-31-207-003-0000

The parties of record before the Property Tax Appeal Board are Constance Chionis, the appellant, by attorney Joanne Elliott, of Elliott & Associates Attorneys, PLLC in Des Plaines, 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: \$7,863
IMPR.: \$18,230
TOTAL: \$26,093

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.

Factual Background

A hearing was held in this matter before a Board administrative law judge on December 6, 2023. The following facts were established from the written evidence submitted by the parties before the hearing and the arguments and testimony from the hearing.

The subject property is improved with a multi-level, single-family residence of frame and masonry construction with 1,311 square feet of living area. The dwelling is 54 years old. Features of the home include a partial basement with a formal recreation room, central air conditioning, and a two-car garage. The property has a 14,298 square foot site and is located in Palos Heights, Worth Township, Cook County. The subject is classified as a class 2-34 property under the Cook County Real Property Assessment Classification Ordinance.

On the appeal form, the appellant asserted a contention of law as the ground of the appeal but did not submit a legal brief specifying that contention of law as required under the Board's rules. *See* 86 Ill. Admin. Code § 1910.30 ("If contentions of law are raised, the contesting party shall submit a brief in support of his position with the petition"). The phrase, "Home vacant due to fire" is typed next to the contention of law box that was checked on the appeal petition. According to the petition and the Board of Review's Notes on Appeal, the subject property's total assessment for 2019 was \$26,093. The land assessment for that year was \$7,863, and the improvement assessment was \$18,230, or \$13.91 per square foot of living area. Appellant's appeal petition sought a reduction of the improvement assessment to \$1,823.

The evidence submitted by the appellant with the appeal petition includes a report from the Palos Heights Fire Protection District stating that there was a fire in the subject dwelling on December 22, 2019. The report estimated that there was \$50,000 in property damage. Appellant's written evidence also included three photographs showing fire damage to the home, an unsigned statement indicating that the subject dwelling was vacant throughout 2020, and a letter from an insurance claims specialist dated February 9, 2021, stating that the subject property was uninhabitable due to a fire that started in the basement, and it would remain uninhabitable until a contractor finished repairs.

The board of review's written evidence consisted of the Board of Review Notes on Appeal and a grid sheet containing information about three suggested comparable properties. The board of review also submitted a brief in which it asserted that the appeal should be dismissed because the appellant had failed to submit a brief in support of her contention of law and had failed to submit sufficient evidence and legal argument to satisfy her burden of going forward. *See* 86 Ill. Adm. Code § 1910.63(b).

At the hearing, appellant's attorney stated that her contention of law was that she was entitled to an assessment reduction under section 9-180 of the Property Tax Code because the subject dwelling was uninhabitable in 2020. 35 ILCS 200/9-180. The board of review reiterated its assertion that the case should be dismissed because the appellant had not met the burden of going forward, and because the appellant had not filed a brief in support of her contention of law.

The only witness at the hearing was Mark Elliott, a developer and general contractor. Mr. Elliott advised the appellant's family regarding dealings with their insurer and with a contractor who was repairing the subject dwelling after the fire. He began advising the family around October or November of 2020. At that point, the original contractor had stopped performing remediation work on the house, and a new contractor had been brought in. The house was uninhabitable at the time, and there was extensive damage, especially to the basement. Other parts of the house were also damaged, including the roof and ceilings on the second floor. The electricity, heat, and water had all been turned off. Elliott's involvement ended in April or May of 2021. At the time, the new contractor was preparing to seek a certificate of occupancy, but that had not been done yet.

The administrative law judge gave appellant's attorney one week to submit a brief in support of the appellant's contention of law. The appellant's attorney did so, and the brief stated that the appellant was entitled to a reduction under principles of equity and alleged past practices of assessment officials because the subject home was vacant and uninhabitable. At the same time,

appellant's attorney submitted new documentary evidence about the insurance claim for the repairs to the subject home, and three suggested rental comparables.

The appellant's attorney did not have leave from the Board or the administrative law judge to submit this additional evidence, and it will not be considered. Under the Board's rules, written or documentary evidence that is not submitted prior to the hearing may not be considered unless it is ordered by the Board or a hearing officer, or unless the prior submission requirement is waived by the Board. 86 Ill. Adm. Code § 1910.67(k). It would be unfair to the board of review and inconsistent with the Board's rules to permit the appellant to submit new evidence in this matter after the hearing was concluded.

Analysis

The appeal petition form submitted by appellant to the Board set forth six categories of grounds for appeal and directed her to select all that applied. She selected only one, checking the box next to "Contention of law-submit legal brief." Despite the Board rules requiring taxpayers who raise contentions of law to submit a legal brief (*See* 86 Ill. Admin. Code §§ 1910.30, 1965(d)), appellant did not do so at the time she submitted her appeal petition.

The evidence submitted with the hearing petition and the phrase "Home vacant due to fire" typed next to the contention of law box on the appeal petition indicated that appellant was seeking a reduction because her home became uninhabitable due to the 2019 fire. An examination of the Illinois Property Tax Code indicates that the only contention of law that might seem applicable in this case would be based on the following language from Section 9-180:

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.

35 ILCS 200/9-180. The Board could decline to consider whether there is a valid contention of law because of appellant's initial failure to submit a legal brief discussing that issue as required by the rules. *See* 86 Ill. Admin. Code § 1910.69(a) (allowing Board to default party for failing to comply fully with a rule). Because it is possible to discern the contention of law from the appeal petition and accompanying evidence, however, the Board will address that contention of law.

Appellant has not presented any evidence that she filed for a decreased valuation with the assessor on the appropriate form within 90 days of the fire as required by section 9-180. According to the undisputed evidence, the fire took place on December 22, 2019. This means that appellant would have been required to apply to the assessor for a decreased valuation within 90 days of that incident, or by March 23, 2020. There is no evidence that appellant complied with this deadline. Accordingly, relief under section 9-180 is not available to appellant under the provision's plain language.

Appellant did not raise alleged overvaluation as a ground in her petition for appeal and would not prevail even if this ground had been raised. Appellant presented evidence that fire damage likely lessened the subject's market value but did not present evidence showing what the market value was as of the relevant assessment date of January 1, 2020. Accordingly, even if appellant had raised overvaluation as an issue, she did not meet the burden of showing overvaluation by a preponderance of the evidence. See 86 Ill. Admin. Code §1910.63(e); Winnebago County Bd. of Review v. Property Tax Appeal Bd., 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). For these reasons, the Board finds that a reduction is not warranted.

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: _____

October 15, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Constance Chionis, by attorney:
Joanne Elliott
Elliott & Associates Attorneys, PLLC
1430 Lee Street
Des Plaines, IL 60018

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602