



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

APPELLANT: Olga Goiz
DOCKET NO.: 20-28784.001-R-1
PARCEL NO.: 16-10-420-006-0000

The parties of record before the Property Tax Appeal Board are Olga Goiz, the appellant(s), by attorney Edwin M. Wittenstein, of Worsek & Vihon 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: \$5,287
IMPR.: \$3,663
TOTAL: \$8,950

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 (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 4,500 square foot parcel of land improved with a 105-year-old, two-story, masonry, multi-family dwelling, containing 2,444 square feet of living area. The property is located in Chicago, West Chicago Township, Cook County and is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Based upon a contention of law, the appellant asserts that the subject property was uninhabitable for the lien year in question. In support of its argument, appellant submitted an Affidavit stating that between January 1, 2020, and December 31, 2020, the subject property was in various states of renovation and uninhabitable throughout the 2020 lien year. The appellant also submitted a Sidewell map and photographs of the subject property. The photographs show some rooms have walls with exposed pipes and framing and other rooms have walls and floors completed. In addition, the appellant submitted a copy of the Vacancy/Occupancy Affidavit to the Cook

County Board of Review signed by the appellant stating the total annual percentage weighted vacancy of the subject property was 100%.

In its letter to the Cook County Board of Review, the appellant contends it is not seeking relief based on vacancy. Specifically, the appellant is seeking relief based on Section 9-180 of the Property Tax Code and is requesting a proportionate assessment for the period the subject property was uninhabitable. In its Brief in Support of 2020 Real Estate Assessed Valuation Complaint, the appellant requests a 20% partial factor be applied to the full improvement assessment for a total valuation assessment for the subject property of \$7,213.

The board of review submitted its “Board of Review-Notes on Appeal” which disclosed the total assessment for the subject of \$14,917 and an improvement assessment of \$9,630. The subject's assessment reflects a market value of \$149,170 when using the level of assessment for class 2 property of 10% 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 comparable properties. Each of the comparables were improved with a two-story, masonry, multi-family dwelling. They ranged in living area square footage from 2,360 to 2,876 and in assessment per square foot of living area from \$3.98 to \$4.85. Two of the board of review's comparables sold in either 2018 or 2020 for prices ranging from \$73,500 to \$345,000. In addition, the board of review contends in its Notes on Appeal that the appellant failed to improve the property for occupancy for six years, from 2013-2018.

Pursuant to proper notice, this matter was set for hearing for January 9, 2024. Prior to hearing, the parties agreed to have the case written on the evidence previously submitted and the hearing was canceled.

Conclusion of Law

The 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.

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.

The appellant contends its argument is based only 9-180 of the Property Tax Code. Section 9-180 of the Code (35 ILCS 200/9-180) states as follows:

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.)

The appellant submitted photos, affidavits, and a brief to support its contention that the subject property is uninhabitable. The Board finds the appellant has submitted sufficient evidence proving that the subject is not habitable due to the renovation of the property during the lien year. The board of review failed to address the condition of the subject property's improvement and only submitted sales comparables. The board of review's evidence did not include any descriptive evidence of the habitability of its comparables. Nor did the board of review address how the subject's renovation effected its assessed value.

The Board finds that the appellant has proven that the property was uninhabitable in 2020. However, the appellant acknowledges that a partial assessment of the improvements is appropriate based on the extent to which they increased the value of the subject. See Brazas v. Property Tax Appeal Bd., 339 Ill. App. 3d 978, 984 (2d Dist. 2003). The appellant asserts that the improvements should be assessed at 20% of their full value given the renovation work. But the appellant does not provide evidence supporting such a low figure. For example, the appellant does not provide specifics about the nature or timing of the renovation. Accordingly, the Board finds that the improvements should be assessed at 60% of their full value.

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: June 18, 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

*Olga Goiz, by attorney:
Edwin M. Wittenstein
Worsek & Vihon
180 North LaSalle Street
Suite 3010
Chicago, IL 60601*

COUNTY

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