



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

APPELLANT: Mark Ericksen
DOCKET NO.: 20-30407.001-R-1
PARCEL NO.: 03-32-100-008-0000

The parties of record before the Property Tax Appeal Board are Mark Ericksen, the appellant, 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: \$4,785
IMPR.: \$17,665
TOTAL: \$22,450

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 as of the assessment date of January 1, 2020 consisted of a 6,600 square foot parcel of land which was improved with a 1-story dwelling of brick exterior construction.¹ The dwelling was built in 1926 and is approximately 94 years old. Features of the home included a full unfinished basement and an attached 240 square foot garage. The subject property is located in Arlington Heights, Wheeling Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

¹ The parties differ regarding the subject's dwelling size. The appellant reports a dwelling size of 1,705 square feet and the board of review reports a dwelling size of 1,250 square feet. Neither party presented the subject's property record card or other substantive documentation to support the respective size assertions. However, the Property Tax Appeal Board finds due to the nature of this appeal concerning demolition that was not refuted, the size discrepancy is irrelevant.

The appellant contends assessment inequity concerning the land assessment as the basis of the appeal. However, the appellant also sets forth a contention of law, substantively asserting in a brief that the subject dwelling was demolished on November 23, 2020 and the subject property should now be taxed as a vacant lot. Furthermore, the appellant substantively contends overvaluation. The appellant stated in Section IV- Recent Sale Data of the Residential Appeal petition that the property was purchased in September 2020 for \$245,000 from an unrelated party after the property had been advertised for sale for a year in a local newspaper and through the Multiple Listing Service.

In support of the inequity argument and in support of the contention that after demolition the subject parcel should be equitably assessed as a vacant lot, the appellant submitted information on three comparables consisting of vacant parcels ranging in size from 5,350 to 7,000 square feet of land area. The comparables are located from 0.06 to 0.30 of a mile from the subject property. The comparables have land assessments ranging from \$3,343 to \$4,785 or from \$0.62 to \$0.73 per square foot of land area.

To document the demolition work, the appellant also submitted copies of the following: a Department of Environmental & Sustainability Permit issued on July 29, 2020 for demolition of the dwelling; confirmation from village code compliance dated September 17, 2020 regarding removal or abandonment of ComEd equipment at the subject property; confirmation by Nicor Gas dated October 22, 2020 regarding removal of Nicor Gas equipment at the subject property; a Village of Arlington Heights Building Permit Application dated October 22, 2020 for demolition; a Building Permit placard for demolition; a Public Works review of the proposed demolition; an agreement dated August 3, 2020 between the appellant and Langos Corp. engaging Langos Corp. to perform the demolition; a Village of Arlington Heights Inspection Report dated November 23, 2020 indicating approval of the demolition; a Village of Arlington Heights Application Inquiry printout showing payment of the permit fee on November 6, 2020; and five photographs of the subject dwelling which are labeled "Before Demolition," "Before Demo," two of which are labeled "Demo in-Progress," and "After Demo," respectively.

Based on this evidence, the appellant requested the subject's improvement assessment be removed and the land assessment remain unchanged.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,873. The subject property has a land assessment of \$4,785 or \$0.73 per square foot of land area and an improvement assessment of \$20,088 or \$16.07 per square foot of living area. The subject's assessment reflects a market value of \$248,730 when applying the Cook County Real Property Assessment Classification Ordinance level of assessment for Class 2 property of 10%.

The board of review did not in any manner address the appellant's demolition argument made in this appeal or dispute the recent sale of the subject property disclosed by the appellant; in fact, such sale was recognized by the board of review in its grid analysis .

In support of its contention of the correct assessment the board of review submitted information on four equity comparables. The parcels range in size from 6,250 to 8,580 square feet of land area and are improved with 1-story or 1.5-story homes of frame, masonry, or frame and masonry

construction ranging in size from 1,167 to 1,305 square feet of living area. The dwellings are from 90 to 97 years old. The homes each have a basement, two of which have a recreation room, and a 2-car garage. One of the homes has central air conditioning. The comparables are located either on the same block or within 0.25 of a mile from the subject property and within the same assessment neighborhood code as the subject property. The comparables have land assessments from \$4,531 to \$6,220 or \$0.72 and \$0.73 per square foot of land area and improvement assessments ranging from \$20,995 to \$21,797 or from \$16.65 to \$17.99 per square foot of living area. Based upon this evidence, the board of review requested confirmation of the subject property's assessment.

In written rebuttal, the appellant reiterated that the subject's dwelling was demolished on November 23, 2020. The appellant also submitted duplicate copies of the appellant's and board of review's submissions herein with no other remarks.

Conclusion of Law

Substantively, the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant disclosed a recent sale of the subject property in September 2020 for a price of \$245,000. The board of review did not present any evidence to refute that the purchase price was reflective of market value but did acknowledge the sale date and price on its grid analysis. Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment commensurate with the purchase price is warranted, resulting in a total assessment of \$24,500 and an improvement assessment of \$19,715 prior to consideration of the appellant's proration argument.

The appellant also substantively sets forth a contention of law regarding a reduction in the subject's improvement assessment following a demolition of the dwelling/improvement. The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Property Tax Appeal Board finds the appellant met this burden of proof and a proportionate reduction in the subject's improvement assessment is warranted as more particularly discussed below.

As to the appellant's claim for a reduced improvement assessment due to the subject dwelling's demolition on November 23, 2020, Sections 9-160 and 9-180 of the Property Tax Code are relevant. Section 9-160 of the Property Tax Code provides in pertinent part as follows:

The assessment shall also include or exclude, *on a proportionate basis* in accordance with the provisions of Section 9-180, 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 (emphasis added).

Section 9-180 of the Property Tax Code provides in relevant part as follows:

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...

Computations under this Section shall be on the basis of a year of 365 days.

35 ILCS 200/9-180 (emphasis added).

In light of these provisions of the Property Tax Code, where the subject dwelling was not demolished until November 23, 2020, the subject property would be entitled to a diminution in assessed value after the demolition. The assessment date at issue in this proceeding is January 1, 2020. As set forth in the Property Tax Code, the dwelling was to be assessed by the assessing officials until such time as demolition occurred. The appellant proposed the subject's improvement assessment be reduced to zero.

The appellant's evidence of the date of demolition is found in the documentation of the demolition submitted by the appellant which asserted the demolition was completed on November 23, 2020. Thus, applying the provisions of Section 9-180 of the Property Tax Code, the Property Tax Appeal Board finds the subject dwelling's assessment should be reduced proportionately from the date of demolition to December 31 or for a period of 38 days or 10.4% (38/365). Thus, in accordance with Section 9-180 of the Property Tax Code, the Property Tax Appeal Board finds a reduction in the subject's improvement assessment reflecting a pro rata reduction in the subject's improvement assessment is warranted based on a year of 365 days and the subject's improvement assessment will be reduced to \$17,665.²

Additionally, as part of this appeal, the appellant argues unequal treatment in the assessment process and seeks to have the subject's now vacant lot assessed similarly to other vacant lots. 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 Property Tax Appeal Board finds the appellant did not meet this burden of proof and no further reduction in the subject's assessment is warranted on grounds of unequal treatment in the assessment process, given the reduction afforded due to the appellant's recent purchase of the subject and demolition.

² The improvement assessment of \$17,665 is calculated as \$19,715 – (\$19,715 x 10.4%).

The record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, which are not located within the same assessment neighborhood code as the subject property.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparables, which are similar to the subject in location and land area size. These comparables have land assessments that range from \$4,531 to \$6,220 or \$0.72 or \$0.73 per square foot of land area. The subject's land assessment of \$4,785 or \$0.73 per square foot of land area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and no reduction in the subject's land assessment is 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:

February 15, 2022



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

Mark Ericksen
133 S. Highland Ave.
Arlington Heights, IL 60005

COUNTY

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