



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

APPELLANT: Kamau Hester
DOCKET NO.: 20-34408.001-R-1
PARCEL NO.: 20-22-205-020-0000

The parties of record before the Property Tax Appeal Board are Kamau Hester, the appellant(s); 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: \$3,660
IMPR.: \$13,695
TOTAL: \$17,355

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 123-year-old, three-story multi-family dwelling of masonry construction with 3,546 square feet of living area. The subject property was purchased by the appellant in 1999. The property has a 2,928 square foot site and is located in Chicago, Hyde Park Township, Cook County. The subject is classified as a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

On appellant's residential appeal form, appellant asserts his appeal is based on assessment equity and recent construction. During the May 10, 2023, hearing, appellant testified his appeal is based on the vacancy of the subject property. Appellant submitted a copy of the board of review's April 26, 2021, written decision reflecting its total assessment of the subject property of \$17,355. Appellant requests a total assessment reduction to \$5,220.

In support of these arguments, the appellant submitted a completed residential appeal form. In Section VI-Recent Construction Information on Your Residence of the appeal form, appellant indicates the subject property has been under construction from April 2015 to the present. Appellant indicates the land was purchased in 1999 for \$90,000, not including construction costs. From June of 1999, through September 2013, appellant indicates the building was inhabitable but that remodeling has been “on-going”. Appellant also indicates the owner or member of owner’s family acted as the general contractor and the estimated value of services is \$72,000+. In addition, appellant indicates all labor was performed by owner and owner’s family and was non-compensated. The labor included demolition, removing debris, framing walls, installing drywall, installing trim, installing cabinetry, installing electrical fixtures, installing doors and locks, updating kitchens and bathrooms, as well as installing windows.

Appellant also submitted a brief titled, “Explanation of Residential Appeal,” photos of the interior and exterior of the subject property, City of Chicago Water, Sewer, Garbage, Tax bills, an affidavit signed by appellant indicating he personally inspected the subject property, a Vacancy/Occupancy Affidavit signed by appellant indicating the subject property has been vacant for year 2020 due to uninhabitability, and information on four equity comparables.

The four equity comparables submitted by appellant were each improved with either a two-story or a three-story, multi-family dwelling of masonry construction. They ranged: in age from 106 to 140 years old; in living area square footage from 2,973 to 6,510; and in improvement assessment per square foot from \$1.37 to \$3.60. All four of the comparables were located within a half- mile from the subject property.

The board of review submitted its "Board of Review-Notes on Appeal" disclosing the total assessment for the subject of \$17,355 with an improvement assessment of \$13,695, or \$3.86 per square foot of living area. The subject's assessment reflects a market value of \$173,550, or \$48.94 per square foot, including land, when applying the 10% level of assessment as established by the Cook County Real Property Classification Ordinance. In support of the subject's assessment, the board of review submitted information on four comparables. One of the comparables sold in September 2019 for a sale price of \$87.87 per square foot, including land. The board’s comparables were each improved with a three-story multi-family dwelling. They ranged: in age from 100-years-old to 116-years-old; in living are square footage from 3,066 to 3,528; and in assessment per square foot of living area from \$3.97 to \$4.27. All of the comparables were located within a quarter mile from the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

On May 10, 2023, the appellant, Kamau Hester, attended a virtual hearing before the Property Tax Appeal Board, was sworn under oath, and provided testimony, which was recorded via Webex. Appellant testified that the subject property has been over assessed for several tax years, including 2020, 2021, and 2022 and that the subject property has been vacant as evidenced by the bills submitted. Appellant also testified that he had not received any homeowner’s exemptions and that he was not aware of any inspections conducted on the property. Furthermore, appellant testified that all of the comparable properties he submitted into evidence were vacant. On cross examination, appellant testified the subject property’s vacancy was caused by a fire that occurred in 2013. During his closing argument, appellant noted the board of

review's comparable properties were not vacant, and as such, insufficient in comparison to appellant's vacant comparables.

Conclusion of Law

Market Value

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 appellant argued market value under recent construction.

The appellant asserts overvaluation as a basis of this appeal and indicated in their residential appeal that they were proceeding on the basis of recent construction. In the residential appeal form Section VI – Recent Construction Information on Your Residence, appellant indicates the subject property has been under construction from April 2015 to the present. Appellant indicates the land was purchased in 1999 for \$90,000, not including construction costs. From June of 1999, through September 2013, appellant indicates the building was inhabitable but that remodeling has been “on-going”. Appellant also indicates the owner or member of owner's family acted as the general contractor and the estimated value of services is \$72,000+. In addition, appellant indicates all labor was performed by owner and owner's family and was non-compensated. The labor included demolition, removing debris, framing walls, installing drywall, installing trim, installing cabinetry, installing electrical fixtures, installing doors and locks, updating kitchens and bathrooms, as well as installing windows. No contractor's affidavit, contract, or other written evidence was admitted into evidence regarding the construction costs. No invoices, receipts, accounting, or other written documentation was submitted into evidence showing the precise amount of the construction costs.

The Board finds that the appellant provided insufficient evidence to show the full and complete cost of construction. As such, the Board finds the appellant provided insufficient evidence and failed to establish by a preponderance of the evidence that the subject property was overvalued based on their argument of recent construction.

Assessment Equity

The taxpayer also 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the appellant's comparable #4 and the board of review comparables #1, #2, #3, and #4. These comparables had improvement assessments that ranged from \$3.60 to \$4.27 per square foot of living area. Less weight was given to the comparables with the greatest difference in living area square footage and/or were furthest in proximity from the subject property. The Board does not give weight to appellant's argument that his comparables were superior to the board of review's comparables due to vacancy as no evidence was submitted to the Board indicating the degree, extent, or period of time of any of the comparables' vacancy. The subject's improvement assessment of \$3.86 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

Contention of Law: Vacancy and Uninhabitability

The appellant also indicated at hearing his residential appeal is based in part on vacancy. Vacancy is a contention of law and when a contention of law is raised, a party is required to "submit a brief in support of his position." 86 Ill. Admin. Code §1910.65(d). The appellant submitted a brief titled "Explanation of Residential Appeal" indicating appellant previously submitted evidence to the board of review to substantiate appellant's claim that the subject property was uninhabitable. Appellant's brief summarizes appellant's discussions with board of review representatives in 2021 as well as the board of review's April 26, 2021, decision letter determining insufficient evidence of vacancy. Appellant contends he submitted photos and water bills to prove vacancy. The appellant cites no statutory authority or case law authority which would direct the Board to what the appellant's specific contention of law would be.

In addition, regarding appellant's county process in appellant's brief and testimony regarding assessments over several years, the law is clear that proceedings before the Property Tax Appeal Board are "de novo" meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review . . . " (86 Ill.Admin.Code §1910.50(a)). Moreover, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180). Thus, the Property Tax Appeal Board will consider the evidence presented by both parties to this proceeding in determining the correct assessment of the subject property.

Appellant testified that his appeal is based on vacancy. Insofar as the appellant has made a claim for a reduction based on the subject's alleged vacancy, as opposed to uninhabitability, the Board finds the appellate court's opinion in *John J. Moroney and Co. v. Illinois Property Tax Appeal Bd.*, 2013 IL App (1st) 120493 instructive. In that decision, while addressing a similar argument regarding alleged vacancy, the appellate court stated:

[The taxpayer] submits three [Board] decisions that it claims proves there is a policy of granting reductions based on an assertion of vacancy alone: *Berwyn Development Corp.*, Ill. Property Tax Appeal Bd. Docket Mo. 05-20619.001-C-1 (Oct. 22, 2010), *Andersen*, Ill. Property Tax Appeal Bd. Docket No. 01-27601.001-F-1 (Apr. 20, 2004), and *Swanson*, Ill. Property Tax Appeal Bd.

Docket No. 01-25877.001-R-1 (Mar. 17, 2005). However, in all three of these appeals, the [Board] was presented with evidence as to why each property was vacant as well as evidence of the assessor's and/or board of review's policy in granting reductions based upon that property's reason for vacancy. In Berwyn Development Corp., the [Board] was presented with an affidavit stating the property was vacant because it was part of a redevelopment project, was waiting to be demolished and, therefore, was uninhabitable. The [Board] was also presented with documents from the assessor's office to show that Cook County has a policy of granting such reductions based on habitability. In Andersen and Swanson, the taxpayers offered evidence showing that each property was vacant because the buildings were being rehabilitated and, as such, were uninhabitable. The taxpayers further offered evidence from the Cook County assessor regarding a policy of reducing assessments based on the property's habitability.

Here, there is no evidence in the record as to why the property at issue was vacant during the tax year at issue when the fire occurred at least seven years prior and no evidence was submitted that there is a policy in Cook County of granting reductions based on such a claim of vacancy alone. It is noteworthy that in all three of the Board decisions cited by the appellate court, the Board only granted a reduction if the property was uninhabitable, and, therefore, the Moroney court implied that the Board does not have a policy of granting a reduction in a property's assessment based on vacancy that is separate and apart from its uninhabitability. *Id.* at ¶ 43.

The Board finds the evidence insufficient as to uninhabitability and, as such, the Board finds that a reduction in the subject's assessment 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: June 27, 2023



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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