



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

APPELLANT: Brian Kelly
DOCKET NO.: 20-35477.001-R-1
PARCEL NO.: 15-33-308-024-0000

The parties of record before the Property Tax Appeal Board are Brian Kelly, 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 **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: \$6,224
IMPR.: \$0
TOTAL: \$6,224

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 two-story single-family dwelling of frame construction with 1,363 square feet of living area. The dwelling was 99 years old. The property has a 6,916 square foot site and is located in Lagrange Park, Proviso Township, Cook County. The subject is classified as a class 2-05 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant contend that the subject's market value is not accurately reflected in the assessed value as the basis of the appeal. The appellant argues that a fire on March 19, 2018, rendered the subject uninhabitable and it remained uninhabitable until completion of construction of the subject in February 2021. In support, the appellant submitted a four-page certified copy of a fire report from the La Grange Park Fire Department that confirmed a fire occurred at the subject on March 19, 2018. Additionally, the appellant submitted a signed letter from the Director of Fire for the Village of La Grange Park, dated October 7, 2020. The letter stated that a structure fire

occurred at the single-family dwelling and that “due to the extent of damage, the home was deemed not fit for occupancy, and remained unoccupied until its recent demolition”. The appellant also submitted a permit for demolition of the subject from the Cook County Department of Environment & Substantiality dated July 21, 2020. Additionally, the appellant submitted photographs taken by the La Grange Park Fire Department that documented the damage sustained by the subject as a direct result of the fire that occurred on March 19, 2018.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,800. The subject property has an improvement assessment of \$32,576 or \$23.90 per square foot of living area. In support of the subject's assessment, the board of review submitted descriptions and assessment information for four properties located within a ¼ mile radius of the subject. These properties are described as two-story, single-family dwellings of frame construction. Amenities include either a full unfinished basement or a full finished basement with a formal recreation room. One property had central air conditioning and the properties had either a one-car, two-car or 2.5 car garage. The properties range: in age from 102 to 142 years; in size from 1,716 to 2,181 square feet of living area; and in improvement assessment from \$18.66 to \$25.65 per square foot of living area. In addition, the board of review submitted sales data for the four properties which sold from August 2017 to September 2019 for \$573,000 to \$665,000 or from \$262.72 to \$408.16 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

On August 9, 2022, the appellant appeared before the Property Tax Appeal Board for a hearing. The appellant testified that the subject was rendered uninhabitable by a fire that occurred at the property on March 19, 2018. The appellant testified that settlement negotiations with the subject insurer dragged well into 2020. After a settlement with insurer was reached, demolition on the subject was begun. The appellant testified that the subject was fully demolished in September of 2020. Construction of the improvement began soon after and was substantially complete by February of 2021. The appellant testified that the new improvement remained uninhabitable until February of 2021 when construction was completed, approximately seven months after settling with the insurance company. Based on all the evidence, the appellants requested the subject's assessment be reduced to reflect the uninhabitability of the improvement in 2020.

At the hearing, the board of review's representative rested on the submitted written evidence.

Conclusion of Law

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 did meet this burden of proof and a reduction in the subject's assessment is warranted.

The appellant contends the subject property was uninhabitable due to extensive fire damage. A reduction based on an argument of uninhabitability is governed by 35 ILCS 9-180, which states, in relevant part:

When, during the previous calendar year, any buildings, structures or other improvements on the property were destroyed and rendered uninhabitable... the owner of the property on January 1 shall be entitled, on a proportionate basis, to diminution of assessed valuation for such period during which the improvements were uninhabitable or unfit for occupancy or for customary use.

35 ILCS 9-180. As stated in the appellant's appeal, the subject property was rendered uninhabitable by a fire that occurred on March 19, 2018. The appellant contends that the subject property remained uninhabitable through 2020. Evidence of the improvements uninhabitability was presented in the form of photographs, La Grange Park certifies Fire Report and La Grange Park Village letter stating that the property remained uninhabitable until its demolition. For the foregoing reasons, the Board finds that a reduction 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:

September 20, 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

Brian Kelly
540 N Stone Ave.
LaGrange, IL 60526

COUNTY

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