



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

APPELLANT: Mark Spears  
DOCKET NO.: 20-37461.001-R-1  
PARCEL NO.: 18-06-216-017-0000

The parties of record before the Property Tax Appeal Board are Mark Spears, the appellant, by attorney George Michael Keane, Jr., of Keane and Keane in Hinsdale; 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:** \$8,750  
**IMPR.:** \$68,837  
**TOTAL:** \$77,587

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 2-story dwelling of frame and masonry exterior construction with 3,982 square feet of living area. The dwelling was constructed in 2020. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has a 10,000 square foot site and is located in Western Springs, Lyons Township, Cook County. The subject is classified as a class 2-08 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant's appeal is based on recent construction. In support of this argument, the appellant disclosed in the appeal petition that the subject parcel was purchased on January 11, 2019 for a price of \$505,000, the existing improvements situated thereon were demolished, and new improvements were constructed with construction complete on April 7, 2020 and an occupancy permit issued on April 8, 2020. The appellant disclosed neither the owner nor any member of

owner's family acted as the general contractor and no uncompensated labor was performed. To document the construction costs, the appellant submitted a General Contractor's Sworn Statement, detailing the construction items and their costs, which totaled \$930,263.08.

The appellant submitted a brief contending the subject's assessment was reduced for the 2019 tax year to reflect the demolition and ongoing construction. The appellant asserted Tartan Builders of Hinsdale demolished the improvements on July 18, 2019 and new construction began thereafter. The appellant disclosed a temporary certificate of occupancy was issued on April 7, 2020 (with only landscaping remaining), the appellant moved in on April 8, 2020, and a final certificate of occupancy was issued on July 7, 2020. The appellant submitted photographs and documents relating to the certificate of occupancy.

The appellant argued Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) is applicable and that the subject's 2020 assessment should be prorated from the April 7, 2020 temporary certificate of occupancy date based on its construction costs. The appellant computed costs of \$879,736 (\$930,263 less contractor's expenses of \$50,527). The appellant further computed a proration of 73.7% based on 269 days out of a 365 day year. Based on these computations, the appellant arrived at a prorated improvement assessment of \$68,837 ( $\$87,974 \times 73.7\%$ ).<sup>1</sup> After adding this prorated improvement assessment to the subject's land assessment of \$8,750, the appellant calculated a requested assessment of \$77,587.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$77,587.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$106,292, with a land assessment of \$8,750 and an improvement assessment of \$97,542. The subject's assessment reflects a market value of \$1,062,920 or \$266.93 per square foot of living area, including land, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%. The board of review indicated on its "Notes on Appeal" that the subject's 2020 tax year assessment reflects a "partial assessment" but no data was provided to demonstrate the calculations performed to determine such assessment.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 6,750 to 12,975 square feet of land area and are improved with 2-story, class 2-08 homes of frame exterior construction ranging in size from 4,119 to 4,559 square feet of living area. The dwellings are 4 or 12 years old. Each home has a basement, two of which have finished area, central air conditioning, one to three fireplaces, and a 2-car or a 2.5-car garage. The comparables sold from July 2018 to January 2020 for prices ranging from \$1,431,449 to \$1,582,000 or from \$313.98 to \$364.17 per square foot of living area, including land.

Based on this evidence, the board of review requested the subject's assessment be sustained.

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<sup>1</sup> The Board notes the result of this calculation should be \$64,837.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation based on the subject's recent construction costs. 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.

As an initial matter, both parties agreed the subject should receive a prorated or partial assessment for the 2020 tax year. Section 9-160 of the Property Tax Code (35 ILCS 200/9-160) provides that an assessment shall "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."

Section 9-180 of the Property Tax Code (35 ILCS 200/9-180) provides in relevant part that: "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." Computations under Section 9-180 are to be made on the basis of a year of 365 days.

The appellant reported that the subject's improvements were demolished in July 2019 and construction of new improvements began thereafter. The appellant asserted the subject received a temporary certificate of occupancy for the new improvements on April 7, 2020, which was not refuted by the board of review. The appellant contended that the date of issuance of the temporary certificate of occupancy should be utilized to calculate a prorated assessment for the subject, which was also not challenged by the board of review. Based on the issuance of a temporary occupancy certificate on April 7, 2020, the Board calculates a proration of 73.42% from April 7, 2020 to December 31, 2020, or 268 of 365 days. Applying this percentage to the subject's 2020 tax year "partial" improvement assessment of \$97,542 indicates the full improvement assessment would be \$132,855 (calculated as  $\$97,542 / 73.42\%$ ), which reflects a full value of \$1,328,550 for the new improvements, when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

With respect to the appellant's overvaluation argument, the appellant presented evidence of the subject's construction costs and the board of review presented three comparable sales for the Board's consideration. The Board gave less weight to the board of review's comparables, due to substantial differences from the subject in dwelling size and/or age.

The Board finds the best evidence of the market value of the subject's improvements to be the evidence of construction costs presented by the appellant. The appellant submitted a General Contractor's Sworn Statement, detailing the construction items and their costs, which totaled

\$930,263.08. The Board finds the board of review did not challenge the construction costs presented by the appellant. Applying a proration of 73.42% to the subject's construction costs of \$930,263 would result in a prorated value of \$682,999 of the subject's improvements and indicates a prorated improvement assessment of \$68,230 when applying the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10%.

Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

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:

May 21, 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

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