



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

APPELLANT: Guiseppe Baldo
DOCKET NO.: 20-37499.001-R-1
PARCEL NO.: 04-28-404-011-0000

The parties of record before the Property Tax Appeal Board are Guiseppe Baldo, the appellant, by attorney Kevin Fanning, of Fanning Law, LLC 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: \$11,787
IMPR.: \$8,871
TOTAL: \$20,658

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 1-story dwelling of frame exterior construction with 1,410 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a basement, central air conditioning, two full bathrooms, and a 2-car garage. The property has a 10,250 square foot site and is located in Glenview, Northfield Township, Cook County. The subject is classified as a class 2-03 property under the Cook County Real Property Assessment Classification Ordinance.

The appellant indicated both a contention of law and assessment inequity concerning the improvement assessment as the bases of the appeal. In support of the contention of law, the appellant submitted a brief requesting a reduction in the subject's assessment based on Section 9-180 of the Property Tax Code (35 ILCS 200/9-180). The appellant asserted in the brief, and in unnotarized "affidavits" from the appellant, that the subject has water damage from a burst pipe

on May 18, 2020, was rendered uninhabitable from June 1, 2020 to December 31, 2020, and is currently being rehabbed. In support of this contention, the appellant presented an insurance repair estimate from Sterling Builders, Inc. to repair the water damage, detailing costs for replacement of flooring, drywall, and kitchen cabinets, painting, and other miscellaneous repairs for the sum of \$63,413.79. The estimate includes \$876.96 for appliances, and \$288.33 for window treatments. The estimate includes photographs dated June 29, 2020 of the subject's interior depicting the water damage. The appellant argued the subject is entitled to a prorated assessment pursuant to Section 9-180 in the amount of \$8,871, calculated as the subject's improvement assessment of \$21,122, reduced by a 42% occupancy factor for the time during which the subject was rendered uninhabitable.

In support of the assessment inequity argument, the appellant submitted information on four equity comparables located within the same assessment neighborhood code as the subject and from 0.09 of a mile to 1.00 miles from the subject. The comparables are improved with class 2-03 homes of frame exterior construction ranging in size from 1,224 to 1,668 square feet of living area. The dwellings range in age from 60 to 68 years old. Each home has a basement, one full bathroom, and a 2-car or a 2.5-car garage. Three homes have central air conditioning and one home has a fireplace. The comparables have improvement assessments ranging from \$3,117 to \$15,758 or from \$2.29 to \$9.84 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$6,232.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,909. The subject property has an improvement assessment of \$21,122 or \$14.98 per square foot of living area. The board of review disclosed 2019 was the first year of the general assessment cycle for the subject property.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject, two of which are within 0.25 of a mile from the subject. The comparables are improved with 1-story, class 2-03 homes of frame, masonry, or frame and masonry exterior construction ranging in size from 1,405 to 1,536 square feet of living area. The dwellings range in age from 60 to 62 years old. Each home has a basement, two full bathrooms, and from a 1-car to a 2.5-car garage. Two homes each have a fireplace and two homes each have one half bathroom. The comparables have improvement assessments ranging from \$21,928 to \$23,071 or from \$15.02 to \$15.82 per square foot of living area.

The board of review did not address the appellant's contention of law argument or dispute the appellant's contentions of water damage and uninhabitability. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant's argument is based in part on a contention of law regarding the interpretation and application of section 9-180 of the Property Tax Code (35 ILCS 200/9-180). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The

Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Section 9-160 of the Property Tax Code provides for the assessment of property in non-general assessment years and provides for a proportionate assessment of property as follows: "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." With regard to the assessment of improvements that were destroyed or rendered uninhabitable during a tax year, Section 9-180 provides: "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."

The appellant contended the subject was damaged by water on May 18, 2020 and was rendered uninhabitable from June 1, 2020 to December 31, 2020, which was not refuted by the board of review. The assessment date at issue in this appeal is January 1, 2020. As set forth in the Property Tax Code, the subject's improvement was to be assessed until such time as it was rendered uninhabitable. Thus, the Board finds the subject is entitled to a prorated improvement assessment from June 1, 2020 to December 31, 2020 based on a year of 365 days. Based on the foregoing, the Board finds a reduction in the subject's improvement assessment to \$8,871 is justified.

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 no further reduction in the subject's assessment is warranted.

The record contains a total of eight equity comparables for the Board's consideration. The parties did not disclose the conditions of the comparables or whether any comparables have prorated improvement assessments due to destruction or uninhabitability. The Board gives less weight to the appellant's comparables #1, #2, and #4 and the board of review's comparables #3 and #4, which are less similar to the subject in dwelling size than other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparables #1 and #2, which are more similar to the subject in dwelling size, age, location, and some features, although two homes lack central air conditioning that is a feature of the subject, one home has one less full bathroom than the subject, and one home has a half bathroom unlike the subject, suggesting adjustments to these comparables would be needed

to make them more equivalent to the subject. These comparables have improvement assessments that range from \$4,501 to \$22,223 or from \$3.01 to \$15.82 per square foot of living area. The subject's improvement assessment of \$8,871 or \$6.29 per square foot of living area, as reduced herein, 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 from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no further reduction in the subject's assessment 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: _____

August 20, 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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