



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

APPELLANT: Fimla Construction Inc
DOCKET NO.: 20-44026.001-R-1
PARCEL NO.: 13-26-329-030-0000

The parties of record before the Property Tax Appeal Board are Fimla Construction Inc, the appellant(s), by attorney Jennifer Kanik, of the Law Offices of Terrence Kennedy Jr. 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 **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: \$5,200
IMPR.: \$23,922
TOTAL: \$29,122

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 is a one-story, single-family frame dwelling with 960 square feet of living area and an estimated age of 135 years. It includes a full-finished basement with a formal recreation room and a two-car garage. The appellant reports that the property is not owner-occupied. The subject sits on a 3,250 square feet parcel located in the City of Chicago, within Jefferson Township, Cook County. The property is classified as a Class 2-02 residence under the Cook County Real Property Assessment Classification Ordinance.

The appellant asserts that recent sale, assessment-equity, comparable sales, and recent construction form the basis of this appeal. In support of these contentions, the appellant submitted multiple evidentiary documents intended to substantiate the grounds for the appeal.

Among the documents submitted was an unsigned and undated Cook County Board of Review vacancy/occupancy affidavit indicating that the property was demolished in March 2020. In a written brief, the appellant further argued that, as established by the vacancy affidavit, the property has been 100% vacant and uninhabitable since January 1, 2020. The appellant also notes that City of Chicago inspection records show that the subject property has not received final inspection for occupancy. The submission further included the Warranty Deed and the MLS listing sheet, which provided a description of the subject property and indicated that it was offered for sale in “as-is” condition and sold on December 5, 2019, for \$190,000.

Additional documentation included a City of Chicago building permit issued on February 14, 2020, authorizing the demolition and removal of the subject improvement and a detached frame garage. The permit further authorized construction of a new two-story single-family residence with a basement, a new two-car frame garage, and installation of a six-foot wood fence and a four-foot iron fence, with all work to be completed in accordance with approved plans. Also submitted was an invoice dated March 10, 2020, from All Concrete Chicago Inc. in the amount of \$25,000 for the demolition of the subject improvement, debris removal, excavation, and earth hauling.

In the submitted brief, the appellant contends that, pursuant to 35 ILCS 200/9-180, the subject property should be assessed on a proportionate basis for the increased taxes resulting from the construction of new improvements, beginning on the date the occupancy permit was issued or the date the new or added improvement became habitable and fit for occupancy. The appellant asserts that the assessment should be reduced to reflect 100% vacancy during tax year 2020 by applying a 10% occupancy factor to the improvement value, which they calculated at \$7,592.

The appellant also requested, in the alternative, that the assessment be reduced to \$19,000 based on the sale of the subject property on December 5, 2019, for \$190,000 or \$197.92 per square foot of living area, land included.

The Board of Review submitted its “Board of Review Notes on Appeal,” disclosing a total assessment for the subject property of \$29,122. This assessment reflects an implied market value of \$291,220, or \$303.35 per square foot of living area, including land. The subject has an improvement assessment of \$23,922, or \$24.95 per square foot of living area.

In support of the assessment, the Board of Review submitted three comparable properties exhibiting varying degrees of similarity to the subject. All comparable properties are one-story, single-family frame dwellings. Each comparable property shares the same neighborhood code as the subject and is located within one block or within a one-quarter-mile radius of the subject property. Their improvement assessments range from \$25.91 to \$29.80 per square foot of living area. No usable sales data was provided for the submitted comparable properties.

The Board of Review asserts that these comparable properties demonstrate that the subject property’s current assessment is equitable and falls within the range established by similarly

situated properties. Accordingly, the Board of Review requests confirmation of the subject's existing assessment.

This matter was scheduled for hearing; however, prior to the hearing, the parties jointly submitted a written request to waive the hearing and have the matter decided based on the evidence of record. The administrative law judge granted this request.

Conclusion of Law

The appellant asserts several bases for this appeal.

The Board first addresses the assessment-equity basis of this appeal. The taxpayer asserts that the subject property is inequitably assessed and advances this claim as the basis for the appeal. When unequal treatment in the assessment process is alleged, the appellant must establish inequity by clear and convincing evidence. See 86 Ill. Admin. Code §1910.63(e). Evidence of unequal treatment must include assessment documentation for the tax year at issue for no fewer than three comparable properties that demonstrate similarity, proximity, and the absence of significant distinguishing characteristics relative to the subject property. See 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 on this basis *is not warranted*.

The appellant did not submit any comparable properties for consideration. Without comparable assessment data, the Board cannot evaluate whether the subject property is assessed uniformly in relation to similarly situated properties, which is a fundamental requirement of an equity analysis. Reliable and relevant comparable data is necessary for the Board to determine whether the subject's assessment is equitable relative to other properties within the same assessment neighborhood. Because the appellant provided no such information, the Board lacks the evidentiary foundation needed to render a decision on the issue of assessment inequity.

The taxpayer's appeal petition also asserted that 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 taxpayer must prove the value of the property by a preponderance of the evidence. 86 Ill. Admin. Code §1910.63(e); *Winnebago County Bd. of Review v. Property Tax Appeal Bd.*, 313 Ill. App. 3d 1038, 1043 (2d Dist. 2000). 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 not meet* this burden of proof and a reduction in the subject's assessment on this basis *is not warranted*.

In challenging the subject's assessment based on market value, the appellant identified comparable sales and the recent sale of the subject property as bases for this appeal. With respect to comparable sales, the appellant, as with the equity basis, failed to submit a single comparable sale to demonstrate that the market value of the subject property is not accurately reflected in its

assessed valuation. In the absence of any comparable-sales evidence, the Board is unable to determine the subject property's market value for the lien year at issue. Reliable and relevant comparable-sales data is essential to evaluating both the accuracy of the market value implied by the assessment and the equitable treatment of the subject property relative to similarly situated properties. Because the appellant submitted no such information, the Board lacks the evidentiary foundation necessary to render a decision on this basis of the appeal.

The appellant also asserts that the assessed market value is excessive based on the reported sale of the subject property on December 5, 2019, for \$190,000, and seeks a reduction in assessment derived from that sale price. The Board affords no weight to this sale because the appellant failed to provide sufficient information to establish that the transaction was an arm's-length sale.

The appellant did not complete Section IV, "Recent Sale Data," of the PTAB Residential Appeal Form, which is required to evaluate the circumstances surrounding a claimed market-value sale. Additionally, the appellant did not submit documentation typically necessary to verify an arm's-length transaction, including but not limited to: the settlement statement, evidence of market exposure, verification that the buyer and seller were unrelated, information demonstrating that the subject was listed on the open market for a reasonable duration, or evidence showing that the sale did not involve atypical financing, distress conditions, or other circumstances that may have affected the purchase price.

Without this essential information, the Board cannot determine whether the sale reflects fair-cash-value conditions or whether it resulted from a voluntary transaction between a knowledgeable and typically motivated buyer and seller. Absent proof of an arm's-length transaction, the Board is precluded from considering the December 2019 sale price as a reliable indicator of the subject property's market value for the 2020 assessment year.

The Board further finds that the Board of Review did not present evidence challenging the arm's-length character of the transaction or disputing that the sale price reflected market value. However, it is ultimately the appellant's burden to produce concrete, factual evidence establishing that the transaction was an arm's-length sale. Because the appellant failed to submit the documentation necessary to meet that burden, there was no basis requiring the Board of Review to rebut the transaction. The Board therefore finds that the appellant has not demonstrated that the December 2019 sale was an arm's-length transaction or that the subject's current assessment fails to reflect market value. A reduction will not be granted on this basis.

While the Board may consider market-value evidence, including sales of comparable properties submitted by the parties, to determine whether the subject was sold at fair cash value, see 86 Ill. Admin. Code §1910.65(c)(4); *Calumet Transfer LLC v. Illinois Property Tax Appeal Board*, 401 Ill. App. 3d 652 (1st Dist. 2010), the appellant submitted no such comparable-sales evidence. Ultimately, the appellant bears the burden of proving overvaluation by a preponderance of the evidence, and that burden has not been met.

Turning to the appellant's claim based on recent construction, the Board notes that when an appellant seeks a reduction in assessment based on new construction, the burden is on the appellant to prove, by a preponderance of the evidence, that the assessor's valuation does not accurately reflect the percentage of completion or the condition of the property as of the assessment date.

Based on the record, the appellant has not met this burden. As a preliminary matter, the appellant failed to complete Section VI of the PTAB Residential Appeal Form and did not provide the specific supporting documentation required therein. Section VI is essential because it provides the factual information necessary for the Board to determine whether a proportional assessment under 35 ILCS 200/9-180 is warranted, including the dates of construction, demolition, occupancy, and the extent and progress of improvements as of January 1. Without this information, the Board cannot determine whether the statutory provisions governing new construction or demolition apply.

The only documentation submitted regarding the improvements was an invoice from All Concrete Chicago, Inc., dated March 10, 2020, reflecting demolition of an existing structure, debris removal, excavation, and earth hauling. No evidence was provided to establish when or if the demolition or construction began, the percentage of completion as of January 1, or any credible documentation of construction costs, such as contractor affidavits, contracts, invoices, or receipts. In the absence of such evidence, there is no basis to conclude that the assessment overstated the value of any new improvements as of the assessment date. In fact, the appellant's own submission asserts that the subject property was demolished in March 2020. A mere assertion that the structure was demolished or that a new residence was under construction does not constitute evidence.

The appellant's argument that the property experienced 100 percent vacancy during 2020 is unpersuasive. The appellant's own evidence shows that the improvements remained standing until March 2020. Under 35 ILCS 200/9-155, the assessment must reflect the condition of the property as of January 1. Since the improvement existed on the assessment date, vacancy occurring after January 1 does not justify a reduction in the improvement assessment for that tax year.

In their brief, the appellant asserts that the attached vacancy affidavit establishes that the subject property has been 100 percent vacant and uninhabitable since January 1, 2019. The record shows the property was purchased, in an "as is condition" on December 5, 2019, for \$190,000 and a building permit dated February 14, 2020, issued by the City of Chicago. The subject was reported to have been demolished in March 2020. While vacancy may be considered evidence of potential uninhabitability, vacancy alone is **not** the legal standard for granting a reduction under 35 ILCS 200/9-180. Likewise, the mere fact that a residence is under construction does not, by itself, render the structure uninhabitable. The appellant did not submit an occupancy permit as defined by statute (35 ILCS 200/9-165), dated photographs of the subject condition including its demolition, nor did they provide sufficiently detailed statements or corroborating evidence

concerning the specifics of the construction or when the subject property may have become uninhabitable. Given the limited evidence, the Board finds that the appellant did not prove that the subject property was uninhabitable at any point of the lien year in question.

Similarly, the appellant's proposal to reduce the improvement assessment by applying a 10 percent occupancy factor is unsupported. No legal authority provides for a vacancy-based proration of improvements when the building was standing on January 1 of the lien year in question, and the appellant submitted no evidence that would indicate that the subject was demolished and no market evidence or statutory basis supporting the calculation of the proposed reduction.

Given the lack of required documentation, the absence of proof regarding the stage of construction or demolition as of January 1, and the incorrect application of a vacancy factor, the Board finds that the appellant has failed to prove by a preponderance of the evidence that the subject property was over assessed. Accordingly, a reduction in the assessed value 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 16, 2026



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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