



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

APPELLANT: MK Construction & Builders, Inc.
DOCKET NO.: 21-27209.001-R-1
PARCEL NO.: 11-18-102-027-0000

The parties of record before the Property Tax Appeal Board are MK Construction & Builders, 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 **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: \$5,610
IMPR.: \$6,690
TOTAL: \$12,300

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 2021 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 3,400 square foot parcel of land improved with a 162-year-old, two-story, frame, multi-family dwelling, containing 1,642 square feet of living area. The property is located in Evanston, Evanston Township, Cook County and is a class 2-11 property under the Cook County Real Property Assessment Classification Ordinance.

Appellant's appeal is based on overvaluation and a contention of law. In support its overvaluation argument, appellant submitted evidence disclosing the subject property was purchased in January of 2021 for a price of \$123,000. In Section IV of the appeal form, appellant indicates the subject property sold for \$123,000 in January of 2021, the sale was not a transfer between family members, and was sold by owner. Appellant submitted a copy of the Settlement Statement.

In support of its contention of law argument, appellant submitted a brief arguing that subject property is vacant and uninhabitable since January 1, 2021. Appellant submitted a copy of a news article from the City of Evanston dated May of 2020 discussing demolition of the subject property. In its brief, appellant indicates the subject property was purchased as a “100% vacant and uninhabitable” property in January 2021. Once purchased, appellant began demolition and terminated nicor gas and disconnect Com Ed. The subject property was demolished on May 20, 2021. Appellant submitted copies of a Vacancy/Occupancy Affidavit, photos of the interior of the subject property revealing exposed walls of frame, and an invoice for the demolition.

Appellant also submitted a copy of the board of review’s decision reflecting the subject property was assessed at \$34,887. Based on this evidence, appellant requested a reduction in the subject’s assessment to reflect the purchase price multiplied by a 10% occupancy factor for a total valuation assessment of \$8,537.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject property of \$34,887, which reflects a market value of \$348,870 or \$212.47 per square foot of living area, land included, when using the assessment for class 2 property of 10% under the Cook County Real Property Assessment Classification Ordinance.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales. Each of the sales comparables were improved with a two-story dwelling of frame construction that ranged in living area square footage from 2,398 to 2,684. They sold between April of 2020 and June of 2021 for prices ranging between \$585,000 and \$610,000, or between \$221.68 and \$254.38 per square foot of living area. The board of review also included in its grid analysis that the subject property sold in March of 2021 for \$123,000, or \$74.91 per square foot of living area. The board of review also included the improvement assessment per square foot of each of its comparables, which ranged from \$11.39 to \$18.94 per square foot of living area.

This matter was set for hearing. Prior to hearing, the parties agreed to have the matter written on the evidence submitted and the administrative law judge granted their motion.

Conclusion of Law

The appellant has disputed the assessment of the subject property in part based upon a contention of law. Section 10-15 of the Illinois Administrative Procedure Act (5- ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

The appellant argues that the subject is vacant and uninhabitable. Section 9-180 of the Code (35 ILCS 200/9-180) states:

Pro-rata valuations; improvements or removal of improvements. 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. The owner of the improved property shall notify the assessor, within 30 days of the issuance of an occupancy permit or within 30 days of completion of the improvements, on a form prescribed by that official, and request that the property be reassessed. The notice shall be sent by certified mail, return receipt requested and shall include the legal description of the property. 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. The owner of property entitled to a diminution of assessed valuation shall, on a form prescribed by the assessor, within 90 days after the destruction of any improvements or, in counties with less than 3,000,000 inhabitants within 90 days after the township or multi-township assessor has mailed the application form as required by Section 9-190, file with the assessor for the decrease of assessed valuation. Upon failure so to do within the 90 day period, no diminution of assessed valuation shall be attributable to the property. Computations under this Section shall be on the basis of a year of 365 days. (Source: P.A. 91-486, eff. 1-1-00.)

In the instant appeal, appellant asserts the subject is uninhabitable due to demolition. Appellant submitted a brief arguing that subject property is vacant and uninhabitable since January 1, 2021. Appellant submitted a copy of a news article from the City of Evanston dated May of 2020 discussing demolition of the subject property. Once purchased, appellant began demolition and terminated nicor gas and disconnect Com Ed. The subject property was demolished on May 20, 2021. Appellant submitted copies of a Vacancy/Occupancy Affidavit, photos of the interior of the subject property revealing exposed walls of frame, and an invoice for the demolition.

Board finds the subject property to be uninhabitable for the 2021 lien year and that there is minimal value in the improvement. The courts have found that a token assessment to the extent that the improvement adds value can be applied when the improvement is substantially completed. Long Grove Manor v. Property Tax Appeal Bd., 301 Ill.App.3d 654, 704 N.E.2d 872 (2d Dist. 1998). The courts have rejected the argument that a property that is not "under roof" cannot be taxed. Id. at 302. In this matter, the PTAB finds the appellant submitted photographs showing the subject property was under roof but minimally complete, not significantly complete as established in Long Grove Manner.

Regarding appellant's vacancy argument, 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). While 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, appellant did submit a brief, vacancy permit, demolition receipt, and photographs.

The Board finds the appellant has submitted sufficient evidence proving that the subject is not habitable during the lien year due to the interior demolition to the property. The board of review failed to address the condition of the subject property's improvement and only submitted equity and sales comparables. The board of review's evidence did not include any descriptive evidence of the habitability of its comparables. Nor did the board of review address how the subject's renovation effected its assessed value.

Appellant also 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 appellant *met* this burden of proof and a reduction in the subject's assessment *is* warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in January of 2021 for a price of \$123,000. In Section IV of the appeal form, appellant indicates the subject property sold for \$123,000 in January of 2021, the sale was not a transfer between family members, and was sold by owner. Appellant submitted a copy of the Settlement Statement. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction. In addition, since the subject property was vacant and uninhabitable as of the purchase date per appellant's brief, the purchase price reflects the market value of the subject property in a vacant and uninhabitable condition and no further reduction is warranted. Based on this record, the Board finds the subject property had a market value of \$123,000 as of January 1, 2021. Since market value has been determined the level of assessment for class 2 property under the Cook County Real Property Assessment Classification Ordinance of 10% shall apply. 86 Ill.Admin.Code §1910.50(c)(2). A reduction in the subject's assessment commensurate with appellant's request is appropriate.

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

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:

July 15, 2025

Clerk of the Property Tax Appeal Board

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

MK Construction & Builders, Inc. , by attorney:
Jennifer Kanik
Law Offices of Terrence Kennedy Jr.
180 North LaSalle Street
Suite #2650
Chicago, IL 60601

COUNTY

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